



APPLIES TO ACADEMIC YEAR 2012/2013

REV 3576 Accounting - Structures and systems

Programme

Bachelor in Auditing (2. year)

Responsible for the course

Svein A Løken

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

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 Bookkeeping Legislation.

Learning outcome

Prerequisites

Basic accounting.

Compulsory reading

Books:

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

Recommended reading

Books:

Moen, Tove-Gunn, Siri Helen Reidulff og Terje Tvedt. 2010. Bokføringsloven. 6. utg. DnR kompetanse

Course outline

1. A high quality AIS.
2. Rules and regulations, the Norwegian Bookkeeping Legislation. Best accounting practice and Generally Accepted Book-keeping 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.
11. Auditing and attestation when technology risk is important. For Accounting students: Efficiency and effectiveness in accounting.

Computer-based tools

Access to relevant systems through a browser.

Learning process and workload

20 hours of teaching. Much of the learning takes place in connection with the writing of the term paper. BI Nettstudier (Distance Education and E-learning)

The most intensive part of the teaching takes place at the beginning of the semester and before the exam. To aid learning, students will find a study guide on BI Nettstudier. It contains useful information on studying, planning work and completing assignments. Internet supervision is provided via pages containing information about the subject, discussion groups and interactive exercises, together with an exercise programme.

Use of hours

Examination

A Term Paper concludes the course. The Term Paper must be completed within a period of 4 weeks, the first two weeks with coaching, and in groups of 1-3 students.

Examination code(s)

REV 35761 - Term paper counts 100% towards the grade in REV 3576 Accounting - Structures and Systems, 5 credits.

Examination support materials

All support materials are allowed.

Re-sit examination

This course is equivalent to REV 2403. Due to changes in the bachelors programmes BI offers re-sit examinations every term from the autumn semester of 2010 including the spring semester of 2012. After that, re-sit examinations will be offered in connection with the next scheduled course.

Additional information