



APPLIES TO ACADEMIC YEAR 2013/2014

## REV 3576 Accounting - Structures and systems

### Programme

Bachelor of Accounting and 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. 2012. Bokføringsloven. 7. utg. Den norske revisorforening : 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

hours of teaching. Much of the learning takes place in connection with the writing of the term paper.

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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 will be lectured last time spring 2014, and re-sit examination will be offered autumn 2014 and spring 2015.

### **Additional information**