



APPLIES TO ACADEMIC YEAR 2014/2015

## **BØK 3628 Accounting - Structures and IT systems**

### **Programme**

Bachelor of 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.

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 assertion. 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.

### **Learning outcome**

#### **Acquired Knowledge**

- Students will acquire deep knowledge of accounting legislation and recognize the challenges that are processed in certified bookkeeping practices.
- IT strongly influences the design of the technical accounting system and procedures for accounting. Students should know how different designs of tables, rules and treatment technology provides various options and costs.
- The student must know the prerequisites for that accounting information is of the desired quality, including the importance of authorized transactions and evidence that transactions are authentic .
- Knowing the accounting rules
- Principles of Internal Control

#### **Acquired Skills**

Students will be able to explain how accounting production made and be able to handle a practical accounting organization problem based on the theory of internal control and accounting quality.

#### **Reflection**

Students will become aware of the assumptions that users can rely on financial information and have reflected on whether this is important.

#### **Prerequisites**

Finance and Managerial Accounting I or equivalent

#### **Compulsory reading**

##### **Books:**

Moen, Tove-Gunn og Bjørgunn Havstein. 2014. Regnskapsorganisering : bokføring og intern kontroll. 6. utg. Cappelen akademisk forlag

##### **Other:**

Materiale henviset til eller utlevert i forbindelse med forelesningene

#### **Recommended reading**

##### **Books:**

Moen, Tove-Gunn, Siri Helen Reidulff og Terje Tvedt. 2013. Bokføringsloven. 8. 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

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, preferably those who are new as a consequence of technological 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 necessary in a defensible practical treatment of practical accounting challenges.

Recommended use of hours:

Activity	Hours
Participation in lessons	42
Preparation for lessons	20
Literature	60
Working with the term paper	78
<b>Total recommended use of hours</b>	<b>200</b>

### 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