BØK 3628 Accounting - Structures and IT systems

Programme
Bachelor of Business Administration (3. year)

Responsible for the course
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Department
Department of Accounting - Auditing and Business Analytics

Term
According to study plan

ECTS Credits
7,5

Language of instruction
Norwegian

Introduction
The main topic of the course is to introduce internal control as one of the tools for efficient corporate governance and to discuss challenges when establishing well-functioning accounting routines that focus on control and compliance, particularly with regards to the bookeeping and accounting regulations.

Learning outcome
Acquired Knowledge
After completing the course, the students have
- Knowledge about the COSO-model as a general framework for internal control
- Basic knowledge about the accounting legislation and other relevant regulations that affect accounting routines
- Knowledge about control activities related to ICT systems
- Knowledge about the most relevant business processes and routines
- Knowledge about the roles and responsibilities of the Board of Directors, the Managing Director and the chartered auditor

Acquired Skills
After completing the course, the students are able to:
- Identify, assess and understand risk, including risk in the ICT systems
- Design efficient routines for internal control that address both generic and more business specific control challenges
- Design accounting routines that focus on accounting legislation compliance

Reflection
After completing the course the students shall have required a deeper understanding about the complexity of internal control, as well as the understanding of corporate governance being business specific, requiring knowledge about organizational culture and the management challenges that occur when individual and collective behavior must change.

Prerequisites
Basic knowledge of 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 henvist til eller utlevert i forbindelse med forelesningene

Recommended reading
Books:
Kaaby, Jan Terje. 2015. Bokføringsloven : med kommentarer til lov, forskrifter og god bokføringsskikk. Fagbokforlaget
Moen: Tove-Gunn og Havstein, Bjørgunn. 2015. Regnskapsorganisering, oppgavesamling. 6.. Cappelen-Damm Akademisk

Course outline

- Internal control as a part of corporate governance
- The COSO model
- Risk management
- White-collar crime
- The accounting legislation, incl. the most relevant bookkeeping standards
- Handling of VAT, salaries and personnel related transactions
- The structure of accounting systems
- Risk in the ICT systems
- Efficient accounting routines in various business processes

Computer-based tools
None

Learning process and workload
39 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	39
Preparation for lessons	20
Literature	60
Working with the term paper	81
Total recommended use of hours	**200**

E-learning
In course delivery as online courses or evening classes, will lecturer, in collaboration with the Academic Services Network and evening studies, organize an appropriate combination of digital and class room teaching. Online students are also offered a study guide, which will help progression and overview. Total recommended amount of time for completion of the course also applies here.

Use of hours
45 hours lecturing and tutoring

39 hours - lecturing
6 hours - tutoring
45 hours in total

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 every term.

Additional information