



School of Economics and Management

BUSN67, Business Administration: Accounting Information System, 7.5 credits

*Business Administration: Accounting Information System, 7,5
högskolepoäng*

Second Cycle / Avancerad nivå

Details of approval

The syllabus is an old version, approved by The Board of the Department of Business Administration on 2013-11-19 and was last revised on 2013-12-13. . The revised syllabus applied from 2014-01-20. , spring semester 2014.

General Information

The course is an alternative course within the Master in Accounting and Management Control. The course can also be studied as an elective in Business Administration on advanced level.

Language of instruction: English

Main field of studies

Business Administration

Business Administration

Depth of study relative to the degree requirements

A1N, Second cycle, has only first-cycle course/s as entry requirements

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Learning outcomes

Knowledge and understanding

A passing grade on the course will be awarded to students who:

- Understand how business and administrative processes interacts, and how they may be improved with AIS in accordance with the organizational strategy.
- Understand how AIS is structured by components, subsystems, and how these part are integrated in systems architecture of AIS.

- Show knowledge of the use of data warehouses and business intelligence (BI) within AIS.

Competence and skills

A passing grade on the course will be awarded to students who:

- Demonstrate a skill to portray business and administrative processes through visual software in a descriptivemanner, and how they are integrated into the AIS.
- Demonstrate a skill to apply analytical models for Risk Management, Information security, Information systemscontrols, (e.g. the COSO model), and Auditing in AIS.
- Demonstrate an ability to develop applications of Business Intelligence and Business Discovery.

Judgement and approach

A passing grade on the course will be awarded to students who:

- Demonstrate an ability to identify problems in business processes and suggest changes in the AIS, and to both orally and in writing discuss the problems and evaluate different solutions.
- Demonstrate an ability to make assessments within accounting information systems, taking into consideration relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects of research and development work.

Course content

The overall goal of the course is to combine theoretical and practical perspectives of AIS in the business administration, with definitions of AIS, an understanding of data- and information flows in organisations, systems architecture and validation and security in the AIS. The course covers advanced theories, models and practical tools that should be used in both case studies and in live practice cases. The connections between systems maps, process maps and the activities in an organization have a special focus. An important part of this is the interplay between man and machines in the AIS. Another aspect is how business processes can be improved with different strategies. In the course we also focus on the role of AIS in decision making. How does businesses make decisions, what information is relevant for decisions in different situations? A part of the course covers the end-user development of AIS, in connection to decision support systems like Business Intelligence, Knowledge Management and Business Discovery. Students shall acquire an ability to argue for their standpoints on business process development and AIS both orally and in writing.

Course design

Teaching includes literature, lectures, case studies, workshops, laboratory work and seminars.

Assessment

Examination includes oral and written presentations of solutions to laboratory work and cases, and an individual open book final exam.

Subcourses that are part of this course can be found in an appendix at the end of this document.

Grades

Marking scale: Fail, E, D, C, B, A.

Grade (Definition) Points or % out of maximum points. Characteristic.

A (Excellent) 85-100. A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

B (Very good) 75-84. A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

C (Good) 65-74. The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

D (Satisfactory) 55-64. The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

E (Sufficient) 50-54. The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

F (U) (Fail) 0-49. The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Some examination elements of the course may have the grading scale pass (D) / fail U(F).

Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.

Entry requirements

Students admitted to a Master Programme where this course is either a compulsory or elective part, are qualified for the course. For other students, at least 90 UCP in Business Administration is required. These must include a course in basic Business Administration, (e.g. FEKA90 Business Administration: Introductory course in Business Administration or the equivalent).

Further information

In the case of closure of the course: Within three semesters after the course closure, will be offered three additional occasions for examination of respective examination part of the course for students with no successful result. Note that after this you can

get a certificate only completed examination parts.

Subcourses in BUSN67, Business Administration: Accounting Information System

Applies from V14

- 1301 Case 1, 2,2 hp
Grading scale: Fail, Pass
- 1302 Case 2, 2,3 hp
Grading scale: Fail, Pass
- 1303 Exam, 3,0 hp
Grading scale: Fail, Pass