



LUND
UNIVERSITY

School of Economics and Management

BUSO67, Business Administration: Digital Accounting, 5 credits

Företagsekonomi: Digital Accounting, 5 högskolepoäng
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2018-10-21 and was last revised on 2023-09-15 by Academic Director of Studies at Department of Business Administration. The revised syllabus applies from 2023-09-15, spring semester 2024.

General Information

Elective offered to Master's in Accounting and Finance students from the Accounting and Management Control Track.

Language of instruction: English

Main field of studies

Business Administration

Depth of study relative to the degree requirements

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

Learning outcomes

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

Knowledge and understanding

- demonstrate knowledge and understanding of the implications of digitalisation on the boundaries of accounting, the role of accountants and knowledge production for decision making;
- demonstrate knowledge and understanding of how business processes interact, and how they may be improved using digital technology;
- demonstrate knowledge and understanding on how information is collected, used and assured by businesses in the digital era.

Competence and skills

- demonstrate ability to discuss the developments of digitalisation on the boundaries of accounting, the role of accountants and knowledge production for decision making from theoretical and practical perspectives;
- demonstrate ability to explain and illustrate how business processes interact, and how they may be improved using digital technology; demonstrate ability to identify and explain risks and security issues relating to information management, and apply internal controls and auditing to mitigate and manage such risks;
- demonstrate ability to query databases, utilise data analytics and visualisations to derive insights to aid decision making.

Judgement and approach

- demonstrate ability to make assessments within digital accounting, taking into consideration relevant scientific, social and ethical aspects

Course content

The aim of the course is to combine advanced theoretical and practical perspectives of Digital Accounting (DA) to provide students with an understanding of data governance, information management and communication in the era of digitalisation.

The course is divided into three parts.

The first part explores the context of digital accounting, the development and use of digital technologies such as robotics and artificial intelligence, and their implications on accounting, accountants and decision making in organisations.

The second part of the course covers data governance and information systems . This part includes the design and control of information systems, safeguarding data and risk management.

The third part of the course provides students with basic knowledge on relational databases, data analytics and visualisations.

Course design

Lectures, seminars and workshops

Assessment

Examination includes oral and written exams. Assessments include group and individual work.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

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. The course BUSN67ny cannot be combined with the course BUSO67 in a degree.

Subcourses in BUSO67, Business Administration: Digital Accounting

Applies from V24

- 2401 Group assessment, 2,0 hp
Grading scale: Fail, E, D, C, B, A
- 2402 Individual assessment, 3,0 hp
Grading scale: Fail, E, D, C, B, A

Applies from V19

- 1901 Group case assignment, 2,5 hp
Grading scale: Fail, Pass
- 1902 Individual written exam, 2,5 hp
Grading scale: Fail, E, D, C, B, A