BUSO67, Business Administration: Digital Accounting, 5 credits

Företagsekonomi: Digital Accounting, 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 2018-10-21 and was last revised on 2018-05-21. . The revised syllabus applied from 2018-05-21. , autumn semester 2018.

General Information

BUSN67ny is a course on Business Administration at the advanced level.

Language of instruction: English

Main field of studies	Depth of study relative to the degree requirements
Business Administration	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 how business and administrative processes interacts, and how they may be improved with digitalized accounting;
- demonstrate knowledge and understanding on how Digital Accounting (DA) is structured by components, subsystems, how these parts are integrated in systems architecture ; and
- demonstrate knowledge and understanding of the use of business intelligence (BI) and business analytics.

Competence and skills

- Demonstrate an ability to illustrate business and administrative processes through visual software in a descriptive manner, and how they are integrated into the DA;
- demonstrate a skill to apply analytical models for Risk Management, Information security, Information systems controls in DA;
- demonstrate an ability to develop applications of Business Intelligence and Business Analytics; and demonstrate an ability to clearly present and discuss their conclusions and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing

Judgement and approach

- Demonstrate an ability to identify problems in business processes and suggest changes in the DA, taking into account ethical issues in the change process; and
- demonstrate an ability to make assessments within digital accounting, 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 advanced theoretical and practical perspectives of Digital Accounting (DA) to provide an understanding of data- and information flows in organizations, DA architecture including validation and risk management including the COSO model. In the course we also focus on the role of DA in decision making, including end-user development of DA for Business Intelligence and Business Analytics. Students shall acquire an ability to argue for their standpoints on business process development and DA 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 cases, and an individual open book final exam.

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). Additionally, the student must have taken the master course BUSO71, Accounting and Management Control.

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 BUSN67 in a degree.

Subcourses in BUSO67, Business Administration: Digital Accounting

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