



## SUBJECT (MODULE) DESCRIPTION

Name of the academic subject (module)	Code
Information Systems of Financial Accounting	12-02-2025

Staff	Department
Coordinating: Associate Professor, dr. K.Senkus Other: Visiting Lecturer, Aloys Bruggeman	Faculty of Economics and Business Administration, Department of Accounting and Auditing

Cycle of studies	Type of the subject (module):
First	Compulsory

Form of implementation	Period	Language of instruction
Remote	6 semester	English

Requirements for students	
<b>Prerequisites:</b> Accountancy basics, Financial accounting, Financial statements	<b>Additional requirements (if any):</b>

Volume of the subject (module) in credits	Total student workload	Contact hours	Independent work hours
5	130	48	82

Aims of the subject (module): competences to be built by the study programme			
<p>The aim of the course is to provide students with the theoretical knowledge and practical skills to manage the accounting and preparation of financial statements of entities with different activities and different legal forms.</p> <p>General competences and curriculum objectives:</p> <p>1.1. be able to communicate effectively in writing and orally, and to convey accounting and finance knowledge to professionals and nonprofessionals, in a manner consistent with professional ethics and citizenship.</p> <p>2.1 Be able to learn independently and take responsibility for continuous learning and professional development in his/her professional field.</p> <p>2.2 Demonstrate creative thinking skills and the ability to take innovative decisions.</p> <p>Subject competences and study programme objectives:</p> <p>3.1. The student will acquire up-to-date fundamental and applied knowledge in the field of economics, management, finance, accounting and auditing, will be familiar with classical and modern theories in the field of accounting, and will be able to apply them in interdisciplinary studies and professional activities in the field of accounting of national and international organizations.</p> <p>4.2 Be able to analyze and evaluate various economic and social processes, the behavior of organizations and their environment, to interpret legislation and apply it to the preparation of various reports and to the solution of problems in the management of organizations and in professional activities.</p> <p>5.1 Be able to plan, organize, control and evaluate an organization's activities and accounting processes, to manage various types of accounting, applying the provisions of the Code of Ethics for Professional Accountants, in accordance with the legislation governing accounting, and to take part in the formulation of an organization's accounting policy to ensure the effectiveness of the accounting system and auditing, as well as the reliability of the information.</p>			
Learning outcome of the program	Intended outcomes of the subject (module)	Study methods	Assessment methods



1. Dynamics 365 Business Central user work environment. System settings. Main cards.		1	3					4	7	Examination of the required literature. Solving assignments. Preparing for the mid-term report. Preparation for the examination.
2. Financial management. Uploading balances to the system, Purchase and sales SF. Invoice adjustments, cancellations, credit notes. Fixed asset accounting. Deferred income/expenses accounting. Bank import. Generation of payments to suppliers. Use of periodic journals. Reconciliation of debts with suppliers/purchasers.		1	9					10	21	Examination of the required literature. Solving assignments. Preparing for the mid-term report. Preparation for the examination.
3. Inventory management. Monitoring stock availability. Stock reports. Tracking of goods by batch and series. Transfers of goods between warehouses. Inventory of stocks.		1	5					6	11	Examination of the required literature. Solving assignments. Preparing for the mid-term report. Preparation for the examination.
4. Production. Product assembly. Costing. Direct/indirect costing.		1	6					7	11	Examination of the required literature. Solving assignments. Preparing for the mid-term report. Preparation for the examination.
5. Wages. Historical data triggering. Employee input. Filling in the timetable. Filling in tables. Entering additional amounts and deductions. Salary calculation. Making payments. Formation of leave reserve. Making basic declarations.		1	6					7	11	Examination of the required literature. Solving assignments. Preparing for the exam.
6. Managing the procurement process. Purchase order creation. Partial receipt of goods. Purchase invoice receipt. Allocation of transport to cost of goods. Return of goods. Supplier accounts receivable.		1	3					4	7	Examination of the required literature. Solving assignments. Preparing for the exam.
7. Sales process management. Creating a sales proposal. Sales order creation. Working with the application worksheet. Working with order planning. Partial shipment of goods. Sales invoicing. Sales process for customized purchases (customized and dropshipping).		1	3					4	7	Examination of the required literature. Solving assignments. Preparing for the exam.
8. Information for business management. Using an analysis tool. Financial statements. Budgets. Cash flows. Power BI reports.		1	3					4	7	Examination of the required literature. Solving assignments. Preparing for the exam.
12. Robotic accounting (Big4 social partner lecture).		2						2		Examination of the required literature. Solving assignments. Preparing for the exam.
<b>Iš viso</b>		<b>10</b>	<b>38</b>					<b>48</b>	<b>82</b>	

\* Maximum number of students in a group 15.

Assessment strategy	Weight in %	Time of assessment	Criteria of assessment
The midterm test	30	During the semester	A test consisting of closed-ended questions and tasks from topics 1 to 4 inclusive. The test is administered in a Moodle environment. The final grade includes the test score multiplied by a factor of 0.3.

Activity during seminars	10	During the semester	Assessment of participation in discussions and learning activities organized by the teacher: 1 point - actively participates in discussions, solves tasks independently and helps others, applies theoretical knowledge in practical activities. 0.5 points - solves tasks only with the help of the teacher or colleagues, answers some questions when prompted by the teacher, participates passively enough in learning activities organized by the teacher. 0 points - does not participate in discussions, does not do the assigned tasks in the classroom.
Final exam	60	During the exam session	The test consists of closed-ended questions covering the entire course and is administered in a Moodle environment. The final grade is the score obtained multiplied by a factor of 0.6. The overall positive final grade from all assessments must be at least 5 points.
<b>Strategy for external assessment</b>	<b>Weight in %</b>	<b>Time of assessment</b>	<b>Criteria of assessment</b>
The exam	100		The test consists of closed-ended questions covering the whole course, and is administered in a Moodle environment.

Author	Year	Title	Volume of the periodical or publication	Place of publishing, publishing house, or Internet reference
<b>Compulsory literature</b>				
Valstybinė mokesčių inspekcija	2025			<a href="https://www.vmi.lt/cms/ve-rslui-bendrai?accessibility=false&amp;lang=lt">https://www.vmi.lt/cms/ve-rslui-bendrai?accessibility=false&amp;lang=lt</a>
Microsoft Dynamics 365 Business Central (NAV, Navision)	2025			<a href="https://www.softera.lt/navigation-programa/">https://www.softera.lt/navigation-programa/</a>
<b>Supplementary literature</b>				
Audito, apskaitos, turto vertinimo ir nemokumo valdymo tarnyba	2025	Verslo apskaitos standartai		<a href="https://avnt.lrv.lt/lt/veiklos-sritys/apskaita-1/verslo-apskaitos-standartai/priimti-standartai">https://avnt.lrv.lt/lt/veiklos-sritys/apskaita-1/verslo-apskaitos-standartai/priimti-standartai</a>
Audito, apskaitos, turto vertinimo ir nemokumo valdymo tarnyba	2023	Verslo apskaitos standartų metodinės rekomendacijos		<a href="https://avnt.lrv.lt/lt/veiklos-sritys/apskaita-1/verslo-apskaitos-standartai/metodines-rekomendacijos">https://avnt.lrv.lt/lt/veiklos-sritys/apskaita-1/verslo-apskaitos-standartai/metodines-rekomendacijos</a>