



SUBJECT (MODULE) DESCRIPTION

Name of the academic subject (module)	Code
Management accounting information systems	2024-05-01

Staff	Department
Coordinating: Other:	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	7 semester	English

Requirements for students	
Prerequisites: Fundamentals of Accounting, Financial accounting, Financial statements	Additional requirements (if any):

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 outcomes:</p> <p>1.1. Will be able to communicate effectively in writing and oral form, and to convey accounting and financial knowledge to professionals and non-professionals, in line with professional ethics and citizenship.</p> <p>2.1 Will be able to study independently and take responsibility for continuous learning and professional development in their professional field.</p> <p>2.2 Will demonstrate creative thinking skills, ability to make innovative decisions.</p> <p>Field specific outcomes:</p> <p>3.1. Will have the latest fundamental and applied knowledge in economics, management, finance, accounting and auditing, will know classical and modern theories in the field of accounting, will be able to apply them in interdisciplinary studies and professional sphere in accounting of national and international organizations.</p> <p>4.2 Will be able to analyse and evaluate various economic and social processes, organizational behaviour and environment, interpret legislation and apply it to compiling of various reports, solution of organizational management and professional problems.</p> <p>5.3 Will be able to analyse, evaluate and forecast organization indicators, identify accounting and financial management problems, choosing complex technological, organizational and methodological measures, applying a systemic and global approach, as well as formulate conclusions, generalizations, proposals.</p>			
Learning outcome of the program	Intended outcomes of the subject (module)	Study methods	Assessment methods
1.1.	Will be able to communicate effectively in writing and orally, using information provided by financial accounting information	Discussions, independent study of literature, practical exercises, case studies, independent assignments and analysis.	Assessment of activity on topics, tasks, cases, situations. Tests.

	systems in accordance with the principles of professional ethics.		
2.1., 2.2	Will be able to learn independently and continuously, demonstrate creative thinking skills and be able to make innovative decisions using accounting information systems.	Discussions, independent study of literature, practical exercises, case studies, independent assignments and analysis.	Assessment of activity on topics, tasks, cases, situations. Tests.
3.3.	Will be able to apply data analysis techniques and produce a variety of reports for external and internal users based on accounting information systems.	Discussions, independent study of literature, practical exercises, case studies, independent assignments and analysis.	Assessment of activity on topics, tasks, cases, situations. Tests.
4.1.	Will be able to collect, process, organise and evaluate economic, financial, statistical and accounting data and information using accounting information systems.	Discussions, independent study of literature, practical exercises, case studies, independent assignments and analysis.	Assessment of activity on topics, tasks, cases, situations. Tests.
5.3.	Will be able to use the information provided by the management accounting information system to plan, identify accounting management and financial management problems, selecting complex technological, organisational and methodological tools, applying a systematic and global approach, and formulate conclusions, summaries and proposals.	Discussions, independent study of literature, practical exercises, case studies, independent assignments and analysis.	Assessment of activity on topics, tasks, cases, situations. Tests.

Themes*	Contact working hours							Time and assignments for independent studies		
	E-Learning	Lectures	Seminars	Practical classes	Laboratory works	Practice	Consultations	Total contact hours	Independent work	Assignments
1. Dynamics 365 Business Central user work environment. Overview of the user management environment.		1	3					4	7	Examination of the required literature. Solving assignments. Preparing for the mid-term report. Preparation for the examination.
2. Financial management. Managing fixed asset balances. Management of receivables and payables.		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		1	5					6	11	Examination of the required literature. Solving assignments. Preparing for

series. Transfers of goods between warehouses. Inventory of stocks.										the mid-term report. Preparation for the examination.
4. Production management. Production order management. Production fulfilment and sales management.		1	6					7	11	Examination of the required literature. Solving assignments. Preparing for the mid-term report. Preparation for the examination.
5. Payroll management. Personnel management, preparation of various reports.		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. Creating a sales order. Working with the application worksheet. Working with order planning. Partial shipment of goods. 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 different analysis tools. Different reports for management. 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.
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* 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.
Strategy for external assessment	Weight in %	Time of assessment	Criteria of assessment
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
Compulsory literature				
Dynamics 365 Business Central	2024			https://www.microsoft.com/en-us/dynamics-365/products/business-central
Microsoft Dynamics 365 Business Central (NAV, Navision)	2024			https://www.softera.lt/navision-programa/
Supplementary literature				
Dynamics 365 Business Central	2024			https://dynamics.microsoft.com/en-us/business-central/signin/