

SMART ACCOUNTING

Study subject code: **xxxxxx**

- 1. Abstract:** The aim of the course is to provide students with basic knowledge and practical skills applicable modern information and computer technologies to improve finance and accounting. While studying this subject, the electronic documents, automation of accounting processes, the role of financial technology companies in accounting, the processes of smart tax system, artificial intelligence in accounting is discussed. Students will be able to evaluate the accounting systems, to make suggestion to improve accounting processes using digital accounting.

2. Volume in credits and hours:

Volume in credits	Lectures	Practical work, (classes, seminars) hours	Tutorials, hours	Self-study, hours	Total hours	Assessment
3	20	10	6	44	80	Summative assessment

3. Study subject topics:

No	Course content: the topics	Contact work hours			Self-study	Total hours of academic load
		Lectures	Practical work (classes and seminars)	Tutorials		
1	Electronic document	4	1	1	4	10
2	Accounting processes automatization	3	1	1	3	8
3	Tutorial. Preparation for self-study work.		2	1	23	26
4	E-commerce accounting	4		1	4	9
5	Mid-semester test		1			1
6	Role of financial technologies companies to accounting processes	3	1	1	4	9
7	Standardized accounting data to third parties	3	1	1	4	9
8	Public presentation of the self-study project		1			1
9	Artificial intelligence in accounting	3			2	5
10	Examination		2			2
	Total:	20	10	6	44	80

4. Topics of practical-laboratory work:

1. Electronic Document Preparation.
2. Accounting processes with computer technologies .
3. Importing data into accounting software (bank statements, invoices)
4. Role of financial technologies companies to accounting processes.
5. Preparation of Standard audit file (SAF-T).
6. Artificial intelligence in accounting.

Educational Institution: KAUNO KOLEGIJA, University of Applied Sciences

Study programme: Accounting, Finance

5. Self-study assignment: To prepare an article which identifies a problem, evaluates the effect of big data on financial accounting results of economic subjects, and proposes possible solutions.

6. Assessment system of the learning achievements – summative assessment:

Assessment criteria					
Mid-semester test		Self-study		Examination	
%	Grade/points	%	Grade/points	%	Grade/points
20	2	30	3	5	50
Total: 100% = 10 points (final grade)					

7. Language of instruction: English

Lecturer coordinating the subject

Erika Besusparienė