General Syllabus

ACCT 3053 Accounting Information Systems

Credit Hours: 3   Lecture Hours: 3   Laboratory Hours: 0

Prerequisite: Demonstrated competency in business computing as defined by the College of Business, ACCT 2813 Principles of Managerial Accounting, MATH 2403 Survey of Calculus or higher math and admission to the College of Business, or consent of instructor

Effective Catalog: 2018-2019

I. Course Information

A. Catalog Description
Study of the role, design, characteristics, and function of accounting information systems.

II. Student Learning Outcomes

A. Subject Matter
Upon successful completion of this course, the student will be able to:

1. Characterize the related concepts of transaction cycles and internal control structure.
2. Describe the organizational structure of the information system function organizations.
3. Discuss application of information technology in organizations.
4. Describe the use of flowcharting techniques in the analysis of information processing systems.
5. Define common systems techniques, such as HIPO chars, systems flowcharts, and logical data flow diagrams.
6. Explain client-server technology and how it applies to electronic financial transactions.
7. Discuss the basic components business processing.
8. Describe the process by which a double-entry accounting system would be designed and implemented.
9. Depict common coding systems that are used in transaction processing, with particular emphasis on coding and organization's chart of accounts.
10. Discuss forms design and records retention requirement, including federal electronic tax records retention requirements.

11. Identify general and application processing controls.
12. Discuss the behavioral assumptions inherent in traditional internal control practices.
13. Describe the techniques used to analyze internal control systems.
14. Describe general approaches to analyzing vulnerabilities and threats in information systems.
15. Identify active and passive threats to information systems.
16. Identify key aspects of an information security system.
17. Discuss contingency planning and other disaster risk management practices.
18. Describe and illustrate controls that apply to the various business processes.
19. Describe the basic functions and operation of a computerized accounting application.
20. Describe and summarize the various steps involved in the systems development life cycle.

B. University Learning Outcomes

This course enhances student abilities in the following areas:

Analytical Skills
Critical Thinking Skills - Student will integrate, defend and synthesize ideas in quantitative/electronic environment by developing the ability to report the accounting information system from either a manual or computerized format and to provide an exposure to systems analysis and design techniques.

Communication Skills (written and oral)
By oral discussion, traditional written communication, rhetorical persuasion and defense of ideas, and effective listening skills the students will develop a level of proficiency in the flow of transactions through accounting information systems.

III. Major Course Topics

A. Accounting Information Systems: An Overview
B. Systems Techniques and Documentation
C. The Internet, Intranets, and Electronic Commerce
D. Introduction to Transaction Processing
E. Transaction Processing and the Internal Control Process
F. Information Systems Security
G. Customer Order and Account Management Business Processes
H. Procurement and Human Resource Business Processes
I. The Production Business Process
J. Electronic Data Processing Systems
K. Systems Development: A Survey
L. Systems Planning, Analysis, and Design
M. Systems Implementation, Operation, and Control
N. Management Decision Making and Reports
O. File Processing and Data Management Concepts
P. Auditing Information Technology