Minnesota State University Moorhead

ACCT 375: Accounting Systems

A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: *.*

Prerequisites:
This course requires the following prerequisite
   CSIS 104 - Spreadsheet and Database Applications

Corequisites: None

MnTC Goals: None

Developing, organizing, and using accounting data in a computerized environment; emphasis on accounting applications using computerized spreadsheets, databases, and general ledger software.

B. COURSE EFFECTIVE DATES: 08/25/2008 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. The role and purpose of Accounting Information Systems (AIS)
2. Business processes and Transaction processing in AIS
3. Internal Controls relating to AIS
4. Documentation Techniques including Flowcharting and Data Flow Diagramming
5. Reporting tools, Microsoft Office, XBRL, Access
6. Systems Development Life Cycle (SDLC), E-Business and ERP Systems
7. Computer Crime and IT Security
8. Record transactions and generate reports with Microsoft Dynamics GP
9. Emerging Trends and Technologies

D. LEARNING OUTCOMES (General)

1. Describe and explain the selection process, design and functionality of accounting information systems (AIS).
2. Comprehend how information is organized and managed within an AIS.
3. Explain various dimensions of organizational governance and associated effective internal controls.
4. Create systems flowcharts documenting business processes and assess processes for internal control strengths and weaknesses.
5. Demonstrate understanding of reporting tools used within AIS.
6. Describe the system development life cycle and evaluate information technology¿s impact on an AIS.
7. Identify, describe, and evaluate business risks and threats to information systems and determine appropriate controls to mitigate threats and weaknesses.
8. Demonstrate a working knowledge of an enterprise system (such as Microsoft Dynamics GP or QuickBooks).
9. Evaluate emerging technologies and how they will impact the accounting profession.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted