

# Bemidji State University

## ACCT 3110: Accounting Systems

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites:

This course requires the following prerequisite

ACCT 1102 - Principles of Accounting II

Corequisites: None

MnTC Goals: None

The theory and methodology of analyzing, designing, and implementing accounting information systems. Emphasizes integrated general ledger application software and the managerial aspects of systems design.

Prerequisites: ACCT 1102 and BUAD 2280.

**B. COURSE EFFECTIVE DATES:** 08/20/1997 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. Organization  
Flowcharting
2. Role and Purpose
3. Transaction Processing
4. Professionalism & Ethics
5. Internal Control
6. DFD
7. REAL Modeling
8. Sales/Collection Process
9. Acquisition/Payment Process
10. Other Bs Processes
11. Computer Crime
12. XBRL
13. Decision-Making Models
14. E-Business & ERP Systems
15. Auditing and Evaluating AIS

#### **D. LEARNING OUTCOMES (General)**

1. be able to draw from all of their business classes and use judgment to recognize the "best" answers among several possible answers with minimum of 60% accuracy. (textbook)
2. be able to demonstrate their understanding of the "accounting information system" with a minimum 60% accuracy. (SUA)
3. practice with an accounting software program to develop a basic knowledge and ability to function with 60% accuracy. (Great Plains)
4. examine various accounting software programs and share their conclusions with the instructor and their classmates. They will do this through a written evaluation in business memo format submitted to the instructor and a formal presentation using presentation software to the instructor and class. Both formats must achieve a minimum of 60% accuracy in grammar, content, and oral presentation and utilization of presentation software.

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

None

#### **F. LEARNER OUTCOMES ASSESSMENT**

As noted on course syllabus

#### **G. SPECIAL INFORMATION**

None noted