

# Minnesota State University Moorhead

## ACCT 375: Accounting Systems

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: \*.\*

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. Generate documents and evaluate accounting systems through flowchart and data flow diagramming.
5. Demonstrate understanding of reporting tools used within AIS.
6. Describe the SDLC and understand the impact Information Technology (IT) has made with nearly every aspect of business.
7. Identify and describe business risks and threats to information systems and explain how CoBIT can be used to strengthen internal controls against computer crime.
8. Demonstrates working knowledge with an enterprise system (Microsoft Dynamics GP).
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