



Western Technical College

10101156 Information Systems for Accounting

Course Outcome Summary

Course Information

| | |
|----------------------------|--|
| Description | Introduces learners to the information needs of an organization's stakeholders. This course discusses an organization's activities and processes. In addition, this course includes a discussion on sales and personal property taxes. |
| Career Cluster | Finance |
| Instructional Level | Associate Degree Courses |
| Total Credits | 3 |
| Total Hours | 54 |

Pre/Corequisites

Prerequisite 10101124 Accounting Principles 2

Textbooks

Accounting Information Systems. 10th Edition. Copyright 2019. Hall, James A. Publisher: Cengage Learning. **ISBN-13:** 978-1-337-61920-2. Required.

MindTap for Accounting Information Systems. 10th Edition. Copyright 2019. Hall, James A. Publisher: Cengage Learning. **ISBN-13:** 978-1-337-61924-0. Required.

Learner Supplies

Calculator. **Vendor:** Campus Shop. Required.

Program Outcomes

1. Identify internal controls to reduce risk

Course Competencies

1. Evaluate business and information rules, risks and controls.

Assessment Strategies

- 1.1. Project
- 1.2. Case Study

Criteria

You will know you are successful when

- 1.1. you describe the relationship between risks and controls.
- 1.2. you explain each of the components of an internal control system.
- 1.3. you describe the cost-benefit concept for developing controls.
- 1.4. you outline a control philosophy applicable to an information technology environment.

Learning Objectives

- 1.a. Define risks and assessment.
- 1.b. Define controls.
- 1.c. List the components of an internal control system.
- 1.d. Define the cost-benefit concept.

2. Illustrate computer technology as it is used in accounting information systems.

Assessment Strategies

- 2.1. Case Study
- 2.2. Project

Criteria

You will know you are successful when

- 2.1. you describe accounting information systems.
- 2.2. you identify the components of information technology.
- 2.3. you explain why information technology is important to accounting information systems.

Learning Objectives

- 2.a. Identify input, processing and output devices.
- 2.b. Identify secondary storage devices.
- 2.c. Define data communications and networks.
- 2.d. Define operating systems, application software and programming language.
- 2.e. Define accounting information systems.

3. Document accounting information systems.

Assessment Strategies

- 3.1. Project
- 3.2. Activity

Criteria

You will know you are successful when

- 3.1. you draw simple document flowcharts.
- 3.2. you explain how document flowcharts describe the flow of data in accounting information systems.
- 3.3. you draw simple system flowcharts and data flowcharts.
- 3.4. you explain how process maps, program flowcharts and decision tables help document accounting information systems.
- 3.5. you explain the importance of end-user documentation.

Learning Objectives

- 3.a. List guidelines for drawing flowcharts.
- 3.b. Identify flowchart symbols.
- 3.c. Identify process maps, program flowcharts and decision tables.

3.d. Describe end-user computing and documentation.

4. Summarize the sales/collection process.

Assessment Strategies

- 4.1. Written Objective Test
- 4.2. Project

Criteria

You will know you are successful when

- 4.1. you identify the characteristics of the traditional sales/collection process and related IT applications.
- 4.2. you describe weaknesses in the traditional sales/collection process and IT application architecture.
- 4.3. you develop a model of the sales/collection process.

Learning Objectives

- 4.a. List the components of the sales/collection process.
- 4.b. Outline the sales/collection process.

5. Summarize the acquisition/payment process.

Assessment Strategies

- 5.1. Written Objective Test
- 5.2. Case Study

Criteria

You will know you are successful when

- 5.1. you identify the characteristics of the traditional acquisition/payment process and related IT applications.
- 5.2. you develop a model of the acquisition/payment process.
- 5.3. you describe the weaknesses of the traditional acquisition/payment process and the IT application architecture.

Learning Objectives

- 5.a. List the components of acquisition/payment process.
- 5.b. Outline the acquisition/payment process.

6. Summarize other business processes.

Assessment Strategies

- 6.1. Case Study
- 6.2. Project

Criteria

You will know you are successful when

- 6.1. you identify the characteristics of other traditional business processes and related IT applications.
- 6.2. you identify the weaknesses of the traditional processes and IT application architecture.
- 6.3. you develop models of the various business processes.

Learning Objectives

- 6.a. List other business processes.
- 6.b. Outline other business processes.

7. Summarize electronic commerce and the Internet.

Assessment Strategies

- 7.1. Written Product
- 7.2. Case Study

Criteria

You will know you are successful when

- 7.1. you describe IP, URL and web page addresses on the Internet.
- 7.2. you describe electronic commerce and accounting.
- 7.3. you explain privacy and security on the Internet.

Learning Objectives

- 7.a. Define Internet Addresses.
- 7.b. Define Intranets and Extranets.
- 7.c. Define the World Wide Web.
- 7.d. Define and use email.
- 7.e. Identify privacy and security concerns.