



Standard Course Outline

ACCT 480 Accounting Systems and Data Processing

I. General Information

Course number: ACCT 480

Title: Accounting Systems and Data Processing

Units: 4 credits

Prerequisites: ACCT 300B and 320 with grades of "C" or better; IS 300

Course Coordinator: Rod Smith

SCO Prepared by: Rod Smith

Date Prepared/Revised: April 2016

II. Catalog Description

Familiarization to accounting information systems development process. Analysis, design, development, and implementation of accounting information systems. Automation of accounting information systems studied through use and application of computers.

Letter grade only (A-F). Laboratory and/or class computer applications required.

III. Curriculum Justifications

The overall course objective is to familiarize students with the way in which systems are used in organizations to provide decision-relevant information and to enable them to understand how systems are designed and implemented to meet organizational needs. In this context, accounting systems include all the tools and practices employed in enterprise accounting in the broadest sense. The content and objectives of this course are most applicable to those students heading for (non-technical) general accounting or related management careers in larger enterprises or with accounting firms that audit such companies. After completing this course, students should have a sound basis for understanding the functioning of any information system they may encounter in practice, and they should be able to relate its features to the conceptual enterprise framework presented in this course. This should allow them to be informed consumers and users of high quality accounting and enterprise software.

This course addresses the following CBA learning goals.

1. Critical Thinking: Students will be able to demonstrate learning, critical thinking, and problem-solving skills.
2. Team & Interpersonal Skills: Students will plan and execute group projects.
3. Communication Skills: Students will prepare written and oral reports.
4. Course-specific goals: The course is tailored to provide information about technology that accountants should know to be successful in contemporary business



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organizations. The course requires conceptual thinking, visual thinking, and imagination—rather than computational skills and memorization.

IV. Course Objectives

After completing this course, students should be able to:

1. Analyze information flows in an organization and develop conceptual models of organizational relationships using BPMN and UML Class diagrams.
 - a. Measurable outcomes include UML diagrams and related data dictionaries prepared based on case descriptions; BPMN activity diagrams based on case descriptions.
 - b. Student achievement demonstrated by in-class exercises, group projects, and tests.
2. Use the software package ACCESS™ to implement the conceptual models of information systems, and demonstrate how that knowledge transfers to a variety of comparable systems and software packages.
 - a. Measurable outcomes include students’ demonstrated ability to use ACCESS.
 - b. Student achievement indicated by completing exercises using ACCESS.
3. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
 - a. Measurable outcomes include the ability to assess risks and develop appropriate recommendations to mitigate risk using the COSO framework, ISACA CobIT models, and related tools.
 - b. Student achievement indicated by integrated projects.
4. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.
 - a. Measurable outcomes include students’ ability to prepare cost-benefit analyses and prepare appropriate strategy maps indicating the contributions of technology and business process changes to business performance.
 - b. Student achievement indicated by integrated projects.

V. Outline of Subject Matter

Module	Concept	Active Learning Tools
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1	Introduction to Microsoft ACCESS™	Exercises preparing database queries and establishing relationships among tables.
2	Relational database design	Exercises preparing efficient table designs and normalizing data.
3	Systems documentation and business process modeling; UML and BPMN modeling; the REA business process pattern: Sales, Purchases, Conversion	REA diagramming exercises
4	Systems risks and controls; COSO; enterprise risk management	Integrated project
5	Business value of information technology; introduction to the balanced scorecard	Integrated project

VI. Methods of Instruction

This course is taught through lecture, class discussion of concepts and applications, and hands-on skill-building. Active interaction between the instructor and students is required.

Instructors in planning the exams, and other grading procedures, should adhere to the relevant University Policy on [“Grades, Grading Procedures, and Final Assessments, Final Course.”](#)

The textbooks for this course should be chosen in accordance with the University Policy on textbooks. There are a number of appropriate textbooks for this course. In general, examinations should test skill development and problem solving and not use multiple-choice questions (although multiple choice questions may be used for quizzes).

A major part of the students’ grades must include a project that integrates the various skills taught in the class.

Grading

Grades will be based on total points earned during the semester. Points should generally be assigned as follows:

Exams and Quizzes:	500 points
Group Projects:	400 points
Class Participation:	100 points



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VII. Instructional Policies

The students are expected to comply with the universally accepted norms of considerate and courteous behavior, and with all University rules and policies found in the current University Catalog, including the Withdrawal Policy and Policy on Cheating and Plagiarism.

Students shall attend classes regularly and be responsible for all materials covered in class, regardless of their attendance. Make-up exams are strongly discouraged and will only be given with documented proof of an excused absence. The student should give earliest possible notification of an anticipated excused absence. The students refer to the specific university policy on these issues.

Instructors may adjust course assignments when necessary. The students should be notified about any changes and, whenever possible, consulted in advance about any changes.

Students with Disabilities: Students with disabilities are responsible for notifying their instructor as early as possible of their needs for an accommodation of a verified disability. A student with a disability is urged to consult with Disabled Student Services as soon as possible in order to identify possible accommodations to enhance academic success.