Bemidji State University

ACCT 3110: Accounting Systems

A. COURSE DESCRIPTION

Credits: 3
Lecture Hours/Week: 0
Lab Hours/Week: 0
OJT Hours/Week: *
Prerequisites:
This course requires the following prerequisite
ACCT 2102 - 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 2102 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