THOMPSON RIVERS UNIVERSITY

Course Outline

Accounting and Finance
School of Business & Economics

ACCT 4270 - **3.00** - Academic

Accounting Information Systems

Rationale

ACCT 4270: Accounting Information Systems will replace MIST 4610: Strategic Management Information Systems in the Accounting Major in the BBA and the Post-Baccalaureate Diploma in Accounting.

This is being done so TRU's accounting programs meet the competencies established by the CPA Western School of Business that allow our student to directly enter the CPA Professsional Education Program with all possible transfer credits. Deficiencies were identified in our last review.

Calendar Description

Students examine information systems and their applications in accounting. Topics include: an overview of accounting information systems; transaction processing; enterprise resource planning systems; system documentation techniques; relational databases and data integrity; designing systems to prevent fraud, attacks and abuse; accounting information system controls; privacy and confidentiality controls; processing integrity and availability controls; auditing accounting information systems; and accounting information systems applications.

Credits/Hours

Course Has Variable Hours: No
Credits: 3.00
Lecture Hours: 3.00
Seminar Hours: 0
Lab Hours: 0
Other Hours: 0
  Clarify:
Total Hours: 3.00
Delivery Methods: (Face to Face)
Impact on Courses/Programs/Departments: ACCT 4270 will replace MIST 4610: Strategic Management Information Systems offered by the Department of Management, Information, and Supply Chain in SOBE.
Repeat Types: A - Once for credit (default)
Grading Methods: (S - Academic, Career Tech, UPrep)

Educational Objectives/Outcomes

1. Explain what an accounting information system is, and how these systems add value to an organization.
2. Describe the data processing cycle including the documents and procedures used to collect and process transactiondata and the accounting information produced.
3. Evaluate how enterprise resource planning systems are used to process transactions and provide users with bothuseful and timely information.
4. Analyze an accounting information system using appropriate techniques.
5. Examine the operation of relational databases, and the relevance of data integrity.
6. Appraise the different threats faced by modern information systems.
7. Design information system input, processing and output controls that ensure processing integrity and theconfidentiality and privacy of an organization's information.
8. Assess the role of trust services in accounting information systems.
9. Appraise how computer audit software can be used to audit accounting information systems.
10. Design information systems relating to different aspects of the accounting cycle.

Prerequisites

MIST 2610-Management Information Systems or
equivalent with a minimum C-

Co-Requisites

ACCT 4230-Assurance or
equivalent with a minimum C-

Recommended Requisites

Exclusion Requisites

MIST 4610-Strategic Management Information Systems

Texts/Materials

Textbooks

1. **Required** Romney, Marshall, Steinbart, Paul. *Accounting Information Systems*, 14th ed. Pearson, 2018

Student Evaluation

The Course grade is based on the following course evaluations.

Case studies, research projects, assignments 10-30%
Tests, quizzes 20-50%
Final exam 40-50%
Students must pass the final exam to pass the course.

Course Topics

1. Overview of Accounting Information Systems

2. Transaction Processing and Enterprise Resource Planning Systems

3. System Documentation Techniques

4. Relational Databases and Data Integrity

   - Data organization and access
   - Data integrity

5. Designing Systems to Prevent Fraud, Attacks and Abuse

6. Accounting Information System Controls

   - Access controls
     Application controls
   - Application controls
   - System controls

7. Controls and Information Security

   - Trust services
   - Program change controls

8. Privacy and Confidentiality Controls

9. Processing Integrity and Availability Controls• Automated and manual controls

10. Auditing Accounting Information Systems

11. Accounting Information Systems Applications

    - Sales and cash collections
    - Purchases and cash disbursements
    - Production cycle
    - Human resource management and payroll
    - General ledger and reporting systems

Methods for Prior Learning Assessment and Recognition

As per TRU policy.

Last Action Taken

Implement by Education Programs Committee Chairperson CurricUNET Administrator