COURSE OUTLINE: BCA208 - ACCTNG INFO SYSTEMS

Prepared: School of Business
Approved: Sherri Smith, Chair, Natural Environment, Business, Design and Culinary

Course Code: Title	BCA208: ACCOUNTING INFORMATION SYSTEMS
Program Number: Name	2050: BUSINESS -ACCOUNTING
Department:	BUSINESS/ACCOUNTING PROGRAMS
Academic Year:	2022-2023
Course Description:	In this course, students will be introduced to the core concepts and use of computer-based information systems in management and accounting. Based on the idea that information is knowledge and knowledge is a key business driver in today`s data-rich world, students will learn how information is stored and shared, examine the importance of ethics, privacy and security, and explore the role of the internet and ebusiness. The course also stresses the importance of internal controls and process documentation in creating, sharing and protecting information. Specific topics include: hardware and software of computer systems, file and database organization, networks and mobile technology; the systems development process, enterprise resource planning, project management and enterprise architectures.
Total Credits:	3
Hours/Week:	3
Total Hours:	42
Prerequisites:	BCA102
Corequisites:	There are no co-requisites for this course.
Vocational Learning Outcomes (VLO's) addressed in this course: **Please refer to program web page for a complete listing of program outcomes where applicable.**	**2050 - BUSINESS -ACCOUNTING** VLO 5 Analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial performance. VLO 6 Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations. VLO 7 Outline the elements of an organization's internal control system and risk management. VLO 8 Contribute to recurring decision-making by applying fundamental financial management concepts.
Essential Employability Skills (EES) addressed in this course:	EES 1 Communicate clearly, concisely and correctly in the written, spoken, and visual form that fulfills the purpose and meets the needs of the audience. EES 2 Respond to written, spoken, or visual messages in a manner that ensures effective communication. EES 3 Execute mathematical operations accurately. EES 4 Apply a systematic approach to solve problems. EES 5 Use a variety of thinking skills to anticipate and solve problems. EES 6 Locate, select, organize, and document information using appropriate technology

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	and information systems.
	EES 7 Analyze, evaluate, and apply relevant information from a variety of sources.
Course Evaluation:	Passing Grade: 50%, D A minimum program GPA of 2.0 or higher where program specific standards exist is required for graduation.
Other Course Evaluation & Assessment Requirements:	A+ = 90-100% A = 80-89% B = 70-79% C = 60-69% D = 50-59% F < 50%
Books and Required Resources:	Accounting Information Systems: Connecting Careers Systems and Analytics by Savage Brannock Publisher: WileyPLUS NextGen API Single Semester Edition: 1st ISBN: 9781119827870

Course Outcomes and Learning Objectives:

Course Outcome 1	Learning Objectives for Course Outcome 1
Discuss the role and importance of accounting information system.	1.1 Explain why accounting information is important. 1.2 Explain how accounting information systems have evolved. 1.3 Describe how management uses information. 1.4 Describe the relationship between accounting and data analytics.
Course Outcome 2	**Learning Objectives for Course Outcome 2**
Explore the nature of risk and how businesses respond to risks.	2.1 Describe types of business risk. 2.2 Explain how businesses prioritize and classify risk. 2.3 Describe how organizations respond to risk.
Course Outcome 3	**Learning Objectives for Course Outcome 3**
Describe the importance of risk management and internal controls for accounting information systems.	3.1 Define internal controls and describe an internal control system. 3.2 Explain how internal controls mitigate risk. 3.3 Describe how internal controls are assessed for effectiveness.
Course Outcome 4	**Learning Objectives for Course Outcome 4**
Explain the value in identifying and documenting business processes.	4.1 Explain the goals of documenting systems and processes. 4.2 Differentiate among various documentation techniques. 4.3 Describe how program, process and document flowcharts help to document accounting information systems. 4.4 Summarize how a data flow diagram shows the flow of data in a system.
Course Outcome 5	**Learning Objectives for Course Outcome 5**
Explore the Human Resources and Payroll	5.1 Explain the relationship between human resources and payroll.

processes in business.	5.2 Evaluate the employee onboarding process and termination process, taking into account risk and control activities. 5.3 Connect the data in the underlying system and database to important reports and analytics.
Course Outcome 6	**Learning Objectives for Course Outcome 6**
Explore the Purchasing and Payment processes in business.	6.1 Describe the relationship between purchasing, inventory management, payment processes and supply chain management. 6.2 Summarize the purchasing process for inventory and other goods and services. 6.3 Explain how accounting information systems capture purchasing and payment data. 6.4 Use the key data in the underlying database for reporting and insights.
Course Outcome 7	**Learning Objectives for Course Outcome 7**
Explore the Marketing, Sales and Collections processes in business.	7.1 Describe the relationship between marketing, sales and collections processes. 7.2 Describe the process of recording revenue and making collections. 7.3 Identify and assess risks and controls related to revenue recognition, cash collections and accounts receivable processes.
Course Outcome 8	**Learning Objectives for Course Outcome 8**
Explore how computer crime, fraud, ethics and privacy concerns can impact an accounting information system.	8.1 Describe the role of an accounting professional in fraud management. 8.2 Describe common computer crimes and the proper controls for preventing them. 8.3 Explain the importance of ethical behaviour within accounting information systems.
Course Outcome 9	**Learning Objectives for Course Outcome 9**
Explain the growing field of data analytics, and its connection to accounting information systems.	9.1 Explain the impact of data analytics on the accounting profession. 9.2 Describe data analytics techniques that are gaining popularity within the accounting profession. 9.3 Explain how to investigate interesting occurrences in a data set.

Evaluation Process and Grading System:

Evaluation Type	Evaluation Weight
Assignments	20%
Case Analyses	20%
Comprehensive Project	20%
Test 1	20%
Test 2	20%

Date: October 20, 2022

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Addendum:	Please refer to the course outline addendum on the Learning Management System for further information.