



## COURSE OUTLINE: BCA208 - ACCTNG INFO SYSTEMS

Prepared: School of Business

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

<b>Course Code: Title</b>	BCA208: ACCOUNTING INFORMATION SYSTEMS
<b>Program Number: Name</b>	2050: BUSINESS -ACCOUNTING
<b>Department:</b>	BUSINESS/ACCOUNTING PROGRAMS
<b>Academic Year:</b>	2023-2024
<b>Course Description:</b>	In this course, students will be introduced to the core concepts and use of computer-based information systems in management and accounting as well as gain an understanding of the importance of internal controls and process documentation in creating, sharing and protecting information. This course will also enhance students' knowledge of data analytics, or acquiring, processing and visualizing data to obtain business insights and improve decision making.
<b>Total Credits:</b>	3
<b>Hours/Week:</b>	3
<b>Total Hours:</b>	42
<b>Prerequisites:</b>	BCA102
<b>Corequisites:</b>	There are no co-requisites for this course.
<b>Vocational Learning Outcomes (VLO's) addressed in this course:</b>	<b>2050 - BUSINESS -ACCOUNTING</b>
<b>Please refer to program web page for a complete listing of program outcomes where applicable.</b>	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.
<b>Essential Employability Skills (EES) addressed in this course:</b>	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 and information systems.
	EES 7 Analyze, evaluate, and apply relevant information from a variety of sources.
<b>Course Evaluation:</b>	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:**

<b>Course Outcome 1</b>	<b>Learning Objectives for Course Outcome 1</b>
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.
<b>Course Outcome 2</b>	<b>Learning Objectives for Course Outcome 2</b>
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.
<b>Course Outcome 3</b>	<b>Learning Objectives for Course Outcome 3</b>
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.
<b>Course Outcome 4</b>	<b>Learning Objectives for Course Outcome 4</b>
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.
<b>Course Outcome 5</b>	<b>Learning Objectives for Course Outcome 5</b>
Explore the Human Resources and payroll processes in business.	5.1 Explain the relationship between human resources and payroll. 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.



	<b>Course Outcome 6</b>	<b>Learning Objectives for Course Outcome 6</b>
	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.
	<b>Course Outcome 7</b>	<b>Learning Objectives for Course Outcome 7</b>
	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.
	<b>Course Outcome 8</b>	<b>Learning Objectives for Course Outcome 8</b>
	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.
<b>Course Outcome 9</b>	<b>Learning Objectives for Course Outcome 9</b>	
Explain the growing field of data analytics, and its connection to accounting information systems. Learn how to manage large amounts of data, extract meaning, make decisions and forecast, detect anomalies, and present your findings.	9.1 Explain how value can be derived from data analysis. 9.2 Describe how data can be used to reduce uncertainty and risk. 9.3 Contrast developed and emergent analytics. 9.4 Discuss the opportunities and challenges of using big data in the Accounting disciplines. 9.5 Discuss how to mitigate the negative consequences that can arise when using data analytic models to predict human behaviour.	
<b>Course Outcome 10</b>	<b>Learning Objectives for Course Outcome 10</b>	
Gain an understanding of Microsoft Power Bi and it's uses in business today.	10.1 Understand the report, data and model icons and their uses within Power Bi. 10.2 Understand relationships between table while in the model icon within Power Bi. 10.3 Describe what a calculated column is and how to create one in Power Bi. 10.4 Understand filled maps, adding maps and some basic conditional formatting for the filled maps within Power Bi. 10.5 Create reports and various visualizations within power Bi.	

**Evaluation Process and**



<b>Grading System:</b>	<b>Evaluation Type</b>	<b>Evaluation Weight</b>
	Assignments/Cases/Simulations/Projects	60%
	Test 1	20%
	Test 2	20%
<b>Date:</b>	June 22, 2023	
<b>Addendum:</b>	Please refer to the course outline addendum on the Learning Management System for further information.	