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
Semesters/Terms:	21W
Course Description:	In this course, students will learn the core concepts and use of computer-based information systems in management and accounting. The knowledge acquired will allow students to make informed decisions about the application of information technology.
Total Credits:	3
Hours/Week:	3
Total Hours:	45
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 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

In response to public health requirements pertaining to the COVID19 pandemic, course delivery and assessment traditionally delivered in-class, may occur remotely either in whole or in part in the 2020-2021 academic year.

	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:	Core Concepts of Accounting Information Systems by Mark G. Gimkin, Carolyn S. Norman, Scott Paquette Edition: Canadian Edition ISBN: 9781118738108 **this is a reference book not required. Microsoft Office 365 (w/Access 2016): Intermediate by Pratt & Cashman Publisher: Cengage Learning ISBN: 9781305870628 Required

Course Outcomes and Learning Objectives:

Course Outcome 1	**Learning Objectives for Course Outcome 1**
Explain the concept of the information systems, their role in organizations and the computer and network components required to create systems.	1.1 Explain the differences between information systems and accounting information systems and why it is important. 1.2 Indicate how information technology (IT) influences accounting systems. 1.3 Explain auditor assurance services. 1.4 Describe what is new in the area of information accounting systems including the advantages and disadvantages of cloud computing. 1.5 Describe career opportunities that combine accounting and IT knowledge. 1.6 Describe input, processing, output and secondary storage devices and why data communications, networks and computer software are important for accounting information systems.
Course Outcome 2	**Learning Objectives for Course Outcome 2**
Document a business process using descriptions and flowcharts.	2.1 Describe the importance of a database to accounting information systems and data storage. 2.2 Plan the design of a database using the resources, events, and agents model (REA). 2.3 Create Entity Relationship Diagrams. 2.4 Explain why documenting accounting information systems is important to an organization and its auditors. 2.5 Create simple data flow diagrams and document flowcharts. 2.6 Describe how program flowcharts and decision tables help document accounting information systems.
Course Outcome 3	**Learning Objectives for Course Outcome 3**
Describe accounting information systems and	3.1 Describe the steps in the financial accounting process and the role of an AIS in each step

business process.	3.2 Describe the objectives, inputs and outputs of the sales and purchasing process. 3.3 Describe the objectives, inputs and outputs of the resource management and finance process. 3.4 Describe why businesses choose outsourcing and offshoring of business process.
Course Outcome 4	**Learning Objectives for Course Outcome 4**
Describe entity level internal and computer controls for organizations and accounting information systems.	4.1 Define internal controls, an internal control system, and the five components of the system. 4.2 Describe control activities and control procedures. 4.3 Describe why general controls for IT should be considered when designing and implementing accounting information systems 4.4 Identify IT general security and control issues for wireless technology, networked systems, and personal computers. 4.5 Define input, processing, and output controls and list specific examples for each category. 4.6 Explain the information technology audit process and describe various techniques auditors use to evaluate computerized information systems. 4.7 Identify how auditors can use IT to help prevent and discover fraud activities and various types of third-party assurance services related to IT.
Course Outcome 5	**Learning Objectives for Course Outcome 5**
Describe computer crime and fraud and the ethical issues with privacy and identity theft.	5.1 Explain why it is difficult to define computer crime and provide reasons why computer crime might be growing. 5.2 List examples of computer crimes and fraud and the proper controls for preventing them. 5.3 Explain the importance of ethical behaviour within the environment of computerised accounting information systems.
Course Outcome 6	**Learning Objectives for Course Outcome 6**
Describe each phase, and the key activities involved, of the system development life cycle (SDLC) which are required to implement and maintain accounting information systems.	6.1 Describe the roles of accountants, analysis teams, and steering committees in systems studies. 6.2 Describe the planning stage of the SDLC including a feasibility evaluation. 6.3 Describe the analysis stage of the SDLC including the deliverables such as systems analysis report. 6.3 Describe the design stage of the SDLC including the cost, benefits, tools and techniques associated with system design work. 6.4 Describe the activities required to implement and maintain a large information system. 6.5 Evaluate alternative systems proposals and make a selection or choose to outsource.
Course Outcome 7	**Learning Objectives for Course Outcome 7**
#7. Understand accounting on the internet and enterprise software.	7.1 Explain why electronic data interchange (EDI) is important to accounting information systems. 7.2 Describe some examples of cloud computing

	7.3 Discuss the privacy and security issues associated with e-commerce and why businesses use firewalls, proxy servers and encryption techniques. 7.4 Describe integrated accounting software. 7.5 Describe the enterprise-wide information systems and the basic functions of the enterprise resource planning systems (ERP) and how they relate to accounting information systems. 7.6 Describe when an organization needs a new accounting information system and how they go about selecting accounting and enterprise software.

Evaluation Process and Grading System:

Evaluation Type	Evaluation Weight
Assignments	25%
Tests and Quizzes	75%

Date: June 17, 2020

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