WILMINGTON UNIVERSITY  
COLLEGE OF BUSINESS  
BASIC COURSE INFORMATION  

COURSE TITLE:  Accounting Information Systems (AIS)  
COURSE NUMBER:  BAC 435  

I.  RATIONALE:  

In today’s business environment, an accountant who lacks an understanding of computers faces a major handicap. Computer-based accounting systems have taken over the routine summarizing and processing of accounting information. In addition, knowledge of electronic processing is fundamental to contemporary auditing, professional, and legal considerations relating to an organization’s internal control processes.  

II.  MAJOR INSTRUCTIONAL GOALS:  

GOAL A:  
The student will understand the nature of accounting information systems.  

Learning Outcomes:  The student will:  

A-1 Understand the related concepts of transaction cycles and internal control structure.  
A-2 Describe the organizational structure of the information system function in organizations.  
A-3 Discuss applications of information technology in organizations.  
A-4 Characterize the development of information systems.  

GOAL B:  
The student will understand transaction processing and the internal control process.  

Learning Outcomes:  The student will:  

B-1 Understand the nature of control exposures.  
B-2 Discuss the concept of the internal control process.  
B-3 Identify general and application processing controls.  
B-4 Discuss the behavioral assumptions inherent in traditional internal control practices.  
B-5 Describe the techniques used to analyze internal control systems.
GOAL C: The student will identify threats to computer systems and discuss computer system security.

Learning Outcomes: The student will:

C-1 Describe general approaches to analyzing vulnerabilities and threats in information systems.
C-2 Identify active and passive threats to information systems.
C-3 Identify key aspects of an information security system.
C-4 Discuss contingency planning and other disaster risk management practices.

GOAL D: The student will describe customer order and account management business processes.

Learning Outcomes: The student will:

D-1 Describe the customer order management business process.
D-2 Illustrate controls that apply to order processing.
D-3 Describe the customer account management business process.
D-4 Illustrate controls that apply to accounts receivable processing.

GOAL E: The student will describe the procurement and human resource business processes.

Learning Outcomes: The student will:

E-1 Describe the procurement business process.
E-2 Illustrate controls that apply to procurement.
E-3 Describe the cash disbursements business process.
E-4 Describe the human resource business process.
E-5 Illustrate controls that apply to payroll processing and the related human resources information systems.

GOAL F: The student will describe auditing information technology.

Learning Outcomes: The student will:

F-1 Distinguish between auditing through the computer and auditing with the computer.
F-2 Describe and evaluate alternative information systems audit technologies.
F-3 Characterize various types of information systems audits.
GOAL G: The student will gain exposure to a popular accounting software package.

Learning Outcomes: The student will:

G-1 Understand the processing requirements for the various transaction-based cycles critical to a business organization.

G-2 Understand the various financial reporting capabilities for management and external users of the financial statements of a business.

G-3 Understand the key administrative requirements to effectively operate an accounting software package.