A. Course Description

Credits: 4

Prerequisites: ACCT 310 Financial Reporting AND
ACCT 320 Strategic Management Accounting AND
MIS 310 Principles of Management Information Systems
OR
ACCT 311 Intermediate Accounting I AND
ACCT 320 Strategic Management Accounting AND
MIS 310 Principles of Management Information Systems

Lab Hours/ Weeks: Corequisites: None

Lecture Hours/ Week :

MnTC Goals: None

This course provides a conceptual framework to stress the responsibility of accountant, auditor and manager for the design, operation and control of the accounting information system and the needs of information users within an organization. Traditional accounting transaction cycles are organized around events-based information technology. Students learn how the accounting information system records, classifies and aggregates economic events.

B. Course Effective Dates: 09/06/1999 - Present

C. Outline of Major Content Areas:

See Course Description for major content areas.

D. Learning Outcomes (General)

1. Comprehend an organization's business processes and the issues associated with their management and control.
2. Control frameworks and best practices (COSO, COBIT).
3. Evaluate and document business and information technology risk exposure and develop control activities to mitigate those risks.
5. Understand XBRL concepts of tagging, documenting, and validating.
7. Understand the unique internal control challenges presented by computerized accounting systems.

E. Learning Outcomes (MN Transfer Curriculum)

This contains no goal areas.

G. Special Information

Note: Refer to the course syllabus located in the Content section of the course D2L Web site and prepare the assignment for the first class meeting.