

WILMINGTON UNIVERSITY
COLLEGE OF BUSINESS
BASIC COURSE INFORMATION

COURSE TITLE: Accounting Information Systems

COURSE NUMBER: BAC 435

PRE-REQUISITE(S): BAC 202 and BAC 423 with GPA 2.0 in those courses

COURSE DESCRIPTION:

This course is a study of accounting information systems in a business environment.

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 Objectives: 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 Objectives: 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 Objectives: 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.

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