

**Bellevue University**  
**MBA541**  
**Survey of Accounting and Information Systems**

**Prerequisite:** Graduate Standing

**Credit:** 3 credit hours

**Mission:** To inspire, enable, and actively engage learners to pursue a quality accounting education introducing the knowledge, skills, and understanding critical to being a valuable contributor to the accounting profession and society

**Catalog description:** Survey of Accounting and Information Systems is designed to provide students with an overall understanding of the manner in which business gathers, processes and uses information. Students are introduced to basic accounting and computer concepts and procedures through case studies and computer projects. Emphasis is placed on developing an understanding of basic accounting processes and principles, on data management in a computerized environment, and on the basic financial statements. Students are also expected to develop an appreciation of the needs for internal controls in a business. Issues relating to internal control procedures, computer security, privacy issues and ethics will be introduced through readings and case studies.

**Purpose:** To provide the student a working knowledge of financial accounting and the ability to use financial accounting information to make decisions.

**Objectives:**

1. Explain how information is gathered and processed in a normal business environment.
2. Demonstrate the ability to use financial statements to make decisions.
3. Explain the differences between both computer and manual accounting systems.
4. Explain accounting terms, concepts, and processes.
5. Demonstrate an ability to use the computer to develop information relating to such accounting areas as inventory valuation, depreciation, and financial statement development.
6. Explain the importance of internal controls and security in the business environment.
7. Explain the importance of timely financial information in today's electronic markets (e-business and e-commerce).

**Assessment:**

1. Examinations
2. Projects (computer and in-class)

**General kinds of assignments:**

1. Examinations
2. Assigned exercises and problems
3. Computer projects (Excel and Internet)
4. Group in-class/out-of class exercises/projects
5. Discussion/participation

**Testing and grading:**

The testing and grading process will be at the discretion of the instructor.

**Course outline:**

- I. Introduction to basic accounting concepts
  - A. Accounting terminology and concepts
  - B. Financial statements
  - C. Computer hardware and software concepts
- II. Accounting cycle
  - A. Definition of processes and concepts
  - B. Timing of financial statements
  - C. Articulation of the financial statements
  - D. The close process
  - E. Assumptions, principles, and constraints
- III. Data management
  - A. Use of cash flow information
  - B. Ratio analysis
  - C. Common-sized financials
  - D. Use of income statement information
  - E. Use of balance sheet information
- IV. Revenue and expense cycles
  - A. Define
  - B. Recognition of revenues and expenses
- V. Information systems
  - A. Manual and computerized
  - B. Security and Internal control
  - C. Preparation of statements and subsidiary schedules
  - D. Issues due to e-business and e-commerce processes in an organization
- VI. Special accounting topics and computer application techniques
  - A. Inventories
  - B. Capital assets and depreciation
  - C. Investments
  - D. Debt and equity issues
  - E. Cash flow analysis
- VII. Internal control issues
  - A. Elements of internal control
  - B. Computer security
  - C. Ethical and privacy issues

**Signatures:**

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Originator Date

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Academic Review Committee Date

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Chair, College of Business Curriculum Committee Date

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Dean, College of Business Date

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Vice President of Academic Affairs Date

**Text:** Financial Accounting Reporting and Analysis, Stice, and Stice, Diamond 2000

**Resources:** Additional resources required are as follows:

1. Access to the Internet
2. Library resources (articles, solutions manual, etc.)
3. Professional accounting journals (at the discretion of the professor)