# Accountant's Guide to Computers and Information Technology

### **Course Description**

The course covers what every accountant should know about computers and information systems and technology. The practical and efficient use of computer technology is highlighted. Popular accounting, compliance, taxes, audit, software packages are discussed, along with trends in the computer market. The importance of information system and data protection, data bases, client/server computing, and cloud computing are discussed, with an emphasis on security issues. The course also teaches you how to make lease-rent-purchase decisions and analyze and evaluate information technology (IT) investments.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

Course Level: Overview. This program is appropriate for professionals at all organizational levels.

**CPE Credits:** 6 (CPA)

Category: Information Technology

Prerequisite: None

Advanced Preparation: None

## **Course Learning Objectives**

#### **Chapter 1: Accounting Information Systems and Packages**

After studying this chapter you will be able to:

- 1. Identify components of an accounting information system.
- 2. Recognize characteristics of accounting, tax, and audit software.
- 3. Recognize the purpose of extensible business reporting language (XBRL).

#### **Chapter 2: Computer Software in Managerial Accounting**

After studying this chapter you will be able to:

1. Recognize the function of Activity-Based Costing (ABC) systems.

2. Identify the value of managerial software and cash management software.

#### **Chapter 3: Information Security and Data Protection**

After studying this chapter you will be able to:

- 1. Identify the steps in managing computer security.
- 2. Recognize failure points for a computer system.
- 3. Recognize appropriate protective steps for software modification.

#### **Chapter 4: The Accountant and the Networked Environment**

After studying this chapter you will be able to:

- 1. Recognize technical advantages of cloud computing.
- 2. Identify business benefits from cloud computing.
- 3. Identify protective steps for network environments.

#### **Chapter 5: The Accountant and Database Management Systems**

After studying this chapter you will be able to:

- 1. Identify responsibilities for accountants on a database management system.
- 2. Recognize database types and terminology.

#### **Chapter 6:** Information Systems and Financial Analysis

After studying this chapter you will be able to:

- 1. Recognize several capital budgeting techniques.
- 2. Recognize the effect of taxes and Modified Accelerated Cost Recovery Systems (MACRS) on capital budgeting decisions.