

Accountant's Guide to Computers and Information Technology

Chapter 1:

Accounting Information Systems and Packages

Learning Objectives:

After completing this section, you should 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

Learning Objectives:

After completing this section, you should 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

Learning Objectives:

After completing this section, you should 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

Learning Objectives:

After completing this section, you should 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

Learning Objectives:

After completing this section, you should 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

Learning Objectives:

After completing this section, you should 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.