Prerequisites:

- Not completed ACCT 361 or equivalent
- or permission of the program director.

Programs:

- George Mason University Graduate Program

Course Description:

This course involves the collection, storage, and processing of financial and nonfinancial data used to report information to internal and external users. The focus is on relational database systems to capture the business processes of an organization and the internal controls embedded in those processes. Technical skills including the design and implementation of ERP systems is emphasized.

Course Learning Objectives:

1. Students will be able to explain how enterprises create value in diverse industries ranging in complexity from retail firms to manufacturers.
2. Students will understand the flow of data in ERP systems.
3. Students will create conceptual models that describe the business processes of various enterprises, convert the business process models into logical relational database models, and complete a physical database implementation.
4. Students will assess business process and information risks and understand the general, system, and application controls necessary to prevent or detect fraud and inaccuracies from occurring.
5. Students will increase their awareness of the impact of technology on business.
Text and Learning Materials:

1. Materials developed by the instructional faculty, supplemental on-line materials, and selected chapters from textbooks emphasizing business process modeling such as Accounting, Information Technology, & Business Solutions, by Hollander et al.
2. Technology includes relational database software, graphics software, and visualization software.

Core Course Topics:

- Industry-specific business process knowledge: sales, purchasing, and conversion processes
- Data, task, and business process modeling
- Relational database management systems: theory and application
- Querying skills using query by example (QBE) with an introduction to structured query language (SQL)
- Business process and information risks assessment.
- Implementation of internal controls with an emphasis on application controls and referential integrity
- Exposure to XML, XBRL and Inline XBRL
- Introduction to data visualization

Methods of Student Evaluation:

Exams, quizzes, assignments, and an individual term project

Course Grading:

Your grade will be assigned based on the number of points you earn on each assignment. Below is the grading scale.

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<thead>
<tr>
<th>Grade</th>
<th>Total Points</th>
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<tbody>
<tr>
<td>A</td>
<td>90 – 100%</td>
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<tr>
<td>B</td>
<td>80 – 90%</td>
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<tr>
<td>C</td>
<td>70 – 80%</td>
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<tr>
<td>F</td>
<td>Below 70%</td>
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