

**NEW ZEALAND INSTITUTES OF TECHNOLOGY AND POLYTECHNIC  
QUALIFICATIONS IN INFORMATION & COMMUNICATIONS TECHNOLOGY**

**PRESCRIPTION: BA700 BUSINESS APPLICATIONS**

AIM OF MODULE:	To enable the student to gain an understanding of the flow of information through accounting systems as a basis for the evaluation and design of the internal controls in accounting systems as well as to gain practical experience in working with Computerised Accounting Systems.
CREDITS:	7
KNOWLEDGE ASSUMED FROM:	BA610 Business Applications SC600 System Controls
STUDENT LEARNING HOURS:	70
CONTENT REVISED:	1998
PRESCRIPTION EXPIRY DATE:	Nov 2011 (not currently offered by an ITP)

**Level and Assessment Schedule**

TOPICS	Highest Skill Level				Suggested Assessment Percentage
	R	C	A	P	
1. Application Areas		*			15
2. Accounting Information Subsystems				*	60
3. Micro-Computing Control Problems		*			25
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**The student will:**

## **1 APPLICATION AREAS**

C 1 Identify both the computer controls and the administration controls (which may be manual) that should be present for each of the following applications. These may be internal controls and fall into the following categories:

- Organisational Controls
- Procedure Controls
- Application Controls

➤ Payroll/Personnel

- Tax Department Requirements
- ACC Requirements
- Human Resource Management

➤ Purchasing/Order Entry

➤ Production/Manufacturing/Job Costing

➤ Inventory Control

- Receiving
- Inventory

➤ Marketing

➤ Sales/Accounts Receivable

- Invoices
- Cash Receipts

➤ Accounts Payable

- Accounts Payable
- Payments

➤ Fixed Assets

➤ General Ledger/Budgeting

## **2 ACCOUNTING INFORMATION SUBSYSTEMS**

P Using a case study, demonstrate a detailed working knowledge of any two sub-systems. Make a presentation to the rest of the class showing what has been learned.

## **3 MICRO COMPUTING CONTROL PROBLEMS**

C Describe the control problems that are unique to Microcomputer Accounting systems and the steps that can be taken to overcome these problems.