

A.I.S. Class 3: Outline

- Key Questions from Class 2
- Discussion Questions and Problem 1 from Chapter 1 in groups
- Learning Objectives for Appendix
- Flowcharting Symbols
- Traditional Systems - Sales & Purchases
- PEACHTREE 7 for DOS

Key Questions from Class 2

- What are organizations?
- What do organizations do?
- How do organizations create value?
- How are organizations managed?
- What are processes?
- Describe common business processes
- Give three types of information process

Key Questions from Class 2

- What aspects of change challenge accountants currently?
- What is the role of accountants?
- What is the purpose of accounting?
- Who are our information customers?
- What problems does traditional accounting face?

Key Questions from Class 2

- Describe features, advantages and disadvantages of automated bookkeeping
- How does a database approach differ?
- What is the future role of accounting professionals?
- How can accounting professionals enhance their value?

Key Questions from Class 2

- Suggest a framework for solving business problems
- What may determine who will be the information professionals of the future?

Introduction to A.I.S.

■ Solving business problems:

* A framework:

- ◆ all individual solution components (strategy, business processes, organization structures, and IT are important
- ◆ align each business solution to the organization's business processes
- ◆ encourage continuous learning:
“In times of change, learners inherit the earth, while the learned find themselves beautifully equipped to deal with a world that no longer exists.” (*Eric Hoffer*)

Introduction to A.I.S.

■ A challenge for our times:

If we want to be the information professionals of the future, we accountants need to get to grips with the implications of information technology before engineers learn the accounting rules!

Discussion Questions and Problem 1

- Working in groups, review the Discussion Questions from Chapter 1 and identify any that the group collectively cannot answer
- Develop an agreed group solution for Problem 1
- One group will be asked to present their solution in class

Learning Objectives for Appendix

- After studying this appendix you should be able to:
 - ◆ explain the meaning of various flowcharting symbols for document flowcharts and computer-systems flowcharts
 - ◆ describe manual accounting procedures for handling credit sales and cash receipts from customers
 - ◆ read and interpret a document flowchart depicting manual credit sales and collection procedures

Learning Objectives for Appendix

■ After studying this appendix you should be able to:

- ◆ describe automated (computerized) accounting procedures for handling credit sales and cash receipts from customers
- ◆ read and interpret a computer-systems flowchart depicting automated credit sales and collection procedures
- ◆ describe manual accounting procedures for handling purchases on account and payments to vendors

Learning Objectives for Appendix

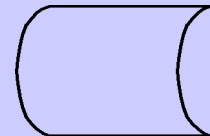
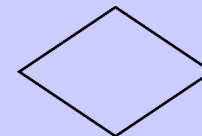
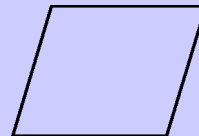
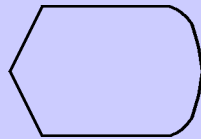
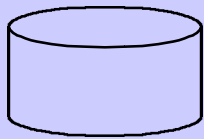
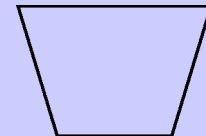
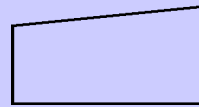
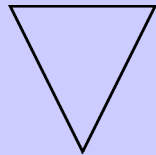
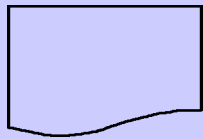
■ After studying this appendix you should be able to:

- ◆ read and interpret a document flowchart depicting procedures for purchases on account and payments to vendors
- ◆ describe automated (computerized) accounting procedures for purchases on account and payments to vendors
- ◆ read and interpret a computer-systems flowchart depicting procedures for on account purchases and payments to vendors

Learning Objectives for Appendix

- After studying this appendix you should be able to:
 - ◆ explain the drawbacks associated with traditional manual and automated accounting procedures for credit sales, collections, purchasing, and payments to vendors

Flowcharting Symbols



Traditional Systems - Sales & Purchases

■ Sales & Collections

- * Manual procedures & flowcharts for sales
- * Manual procedures & flowcharts for collections
- * Automated procedures for sales
- * Automated procedures for collections

■ Purchases and Payments

- * Manual procedures and flowcharts
- * Automated procedures

We will go through these one at a time in detail starting from next class – be prepared: your group may be called on to explain them!

■ Drawbacks of automated accounting

PEACHTREE 7 for DOS

- We will begin by examining the 1993/4 DOS version of PEACHTREE
- This is a “traditional” software design corresponding to the “second wave” of automation discussed in the last class
- Our goal is to gain exposure to a widely-used accounting software package that corresponds with the traditional design that we have already begun to criticize
- Later in the semester we will look at commercial software that corresponds with more modern design methods

PEACHTREE 7 for DOS

■ Demonstration/Tutorial

- * When PEACHTREE runs, enter your project ID (which is always XX) each time
- * Every time you restart PEACHTREE, the name used by the last user (which may or may not have been you) will be replaced by XXXXXXXX. You must change this to your own name (which will appear on your print-outs, so that YOU get credit for them), as follows:
 - ◆ Select U for Utilities
 - ◆ Select M for Maintain
 - ◆ Select C for Change

PEACHTREE 7 for DOS

■ Assignment

- * Project id is XX
- * YOU MUST CHANGE THE NAME TO YOUR OWN EACH TIME
- * Currently, our support staff have been unable to install the old software successfully on the new machines we put in the Labs this summer
- * If they are able to do this we will post instructions for completing the assignment: otherwise the assignment will be postponed or canceled as appropriate