COURSE DISCIPLINE :   ACCTG

COURSE NUMBER :   230

COURSE TITLE (FULL) :   Accounting Information Systems

COURSE TITLE (SHORT) :   Accounting Info Systems

CATALOG DESCRIPTION

ACCTG 230 is an advanced course that addresses the concepts of information and database systems used in a business. Topics include accounting information systems, data communications, database systems, information systems and processes, and other areas covered on the uniform CPA exam.

Total Lecture Units:3.00

Total Laboratory Units: 0.00

Total Course Units: 3.00

Total Lecture Hours:54.00

Total Laboratory Hours: 0.00

Total Laboratory Hours To Be Arranged:0.00

Total Contact Hours: 54.00

Total Out-of-Class Hours: 108.00

Prerequisite: ACCTG 101 or equivalent.

ENTRY STANDARDS

	Subject	Number	Title	Description	Include
1	ACCTG	101	Financial Accounting	Restate the fundamental accounting equation;	Yes
2	ACCTG	101	Financial Accounting	describe the accounting cycle;	Yes
3	ACCTG	101	Financial Accounting	classify and compare income statement and balance sheet accounts;	Yes
4	ACCTG	101	Financial Accounting	discuss internal control procedures and accounting conventions;	Yes
5	ACCTG	101	Financial Accounting	analyze the content of annual reports and published audited financial statement;	Yes
6	ACCTG	101	Financial Accounting	evaluate ethical issues faced by accountants in these areas.	Yes

EXIT STANDARDS

1   Describe the elements of information systems;
2   compare the various methods of database systems;
3   evaluate the various methods of information systems implementations;
4   demonstrate the revenue and procurement processes for a business.

STUDENT LEARNING OUTCOMES

1   Develop an activity model of business processes using BPMN (Business Process model Notation)
2   Develop an integrated UML (Unified Modeling Language) Class Diagrams for a business

COURSE CONTENT WITH INSTRUCTIONAL HOURS

	Description	Lecture	Lab	Total Hours
1	Basic designs of accounting information systems • Links between business structure, processes, performance, and information systems.	4	0	4
2	Business process documentation • DFD, flowcharts, or BPMN diagram used as information flows in an organization • develop conceptual models of organizational relationships	4	0	4

3	Basics of the database structure and table • Primary keys • Foreign keys • Generalization • Aggregation Relationships	4	0	4
4	• Database conceptual design (REA Diagram)	4	0	4
5	• Data Modeling Diagram (such as UML, ERD)	4	0	4
6	Tools, controls, and applications of the accounting information systems • Demononstrate the application of data modeling in the revenue and the procurement systems.	4	0	4
7	• Using Microsoft Access to Implement a Relational Database and illustrate the business applications	4	0	4
8	• Enterprise Systems and challenges of system implementation	4	0	4
9	Evaluating and managing accounting information systems • Management Reporting Processes (Dashboards, Data Warehouse) and eXtensible Business Reporting Language (XBRL)	4	0	4
10	• Overview of Control Concepts, SOX, and COSO frameworks	4	0	4
11	• Information security and systems integrity techniques (encryptions, disaster recovery and business continuity management)	4	0	4
12	• Information systems controls, monitoring, and auditing	4	0	4
13	• Balanced Scorecard	3	0	3
14	• Cost/Benefit analysis on information technology investments	3	0	3
				54

OUT OF CLASS ASSIGNMENTS

1 reading assignments to introduce each covered subject;
2 homework assignments to reinforce the covered subject (e.g.: design a basic accounting information system);
3 evaluation of an accounting system

METHODS OF EVALUATION

1 quizzes;
2 midterm test;
3 group presentation (For example: comparison of information systems and their designs);
4 final examination.

METHODS OF INSTRUCTION

☑ Lecture

☐ Laboratory

☐ Studio

☑ Discussion

☑ Multimedia

☐ Tutorial

☐ Independent Study

☑ Collaboratory Learning

☐ Demonstration

☐ Field Activities (Trips)

☐ Guest Speakers

☑ Presentations

TEXTBOOKS

Title	Type	Publisher	Edition	Medium	Author	IBSN	Date
Accounting Information Systems	Required	McGraw-Hill Education	3	print	Richardson, Vernon J.,	9781259969539 1259969533	2020