

ACCTG230 : Accounting Information Systems

General Information

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Attachments:	DE Addendum_ACCTG_230 COR_11_24_2020 CoDE_09_26_2023.pdf
Course Code (CB01) :	ACCTG230
Course Title (CB02) :	Accounting Information Systems
Department:	ACCTG
Proposal Start:	Fall 2024
TOP Code (CB03) :	(0502.00) Accounting
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000314808
Curriculum Committee Approval Date:	02/28/2024
Board of Trustees Approval Date:	04/16/2024
Last Cyclical Review Date:	02/28/2024
Course Description and Course Note:	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 Certified Public Accountant (CPA) exam.
Justification:	Mandatory Revision
Academic Career:	<ul style="list-style-type: none">Credit

Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none">Accounting
Alternate Discipline:	No value
Alternate Discipline:	No value

Course Development

Basic Skill Status (CB08)

Course is not a basic skills course.

Allow Students to Gain Credit by Exam/Challenge

Course Special Class Status (CB13)

Course is not a special class.

Pre-Collegiate Level (CB21)

Not applicable.

Grading Basis

- Grade with Pass / No-Pass Option

Course Support Course Status (CB26)

Course is not a support course

Transferability & Gen. Ed. Options

General Education Status (CB25)

Not Applicable

Transferability

Transferable to CSU only

Transferability Status

Approved

Units and Hours

Summary

Minimum Credit Units (CB07) 3

Maximum Credit Units (CB06) 3

Total Course In-Class (Contact) Hours 54

Total Course Out-of-Class Hours 108

Total Student Learning Hours 162

Credit / Non-Credit Options

Course Type (CB04)

Credit - Degree Applicable

Noncredit Course Category (CB22)

Credit Course.

Noncredit Special Characteristics

No Value

Course Classification Code (CB11)

Credit Course.

Variable Credit Course

Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience

Education Status (CB10)

Weekly Student Hours

	In Class	Out of Class
Lecture Hours	3	6
Laboratory Hours	0	0
Studio Hours	0	0

Course Student Hours

Course Duration (Weeks)	18
Hours per unit divisor	54
Course In-Class (Contact) Hours	
Lecture	54
Laboratory	0
Studio	0

Total 54

Course Out-of-Class Hours

Lecture	108
Laboratory	0
Studio	0
Total	108

Time Commitment Notes for Students

No value

Units and Hours - Weekly Specialty Hours

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

Pre-requisites, Co-requisites, Anti-requisites and Advisories

Prerequisite

ACCTG101 - Financial Accounting (in-development)

Objectives

- Explain the nature and purpose of generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS).
- Explain and apply the components of the conceptual framework for financial accounting and reporting, including the qualitative characteristics of accounting information, the assumptions underlying accounting, the basic principles of financial accounting, and the constraints and limitations on accounting information.
- Define and use accounting and business terminology.
- Explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users.
- Apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements.
- Distinguish between cash basis and accrual basis accounting and their impact on the financial statements, including the revenue recognition and matching principles.
- Identify and illustrate how the principles of internal control are used to manage and control the firm's resources and minimize risk.
- Explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report, and how they satisfy the information needs of investors, creditors, and other users.
- Explain the nature of current assets and related issues, including the measurement and reporting of cash and cash equivalents, receivables and bad debts, and inventory and cost of goods sold.
- Explain the valuation and reporting of current liabilities, estimated liabilities, and other contingencies.
- Identify and illustrate issues relating to long-term asset acquisition, use, cost allocation, and disposal.
- Distinguish between capital and revenue expenditures.
- Identify and illustrate issues relating to long-term liabilities, including issuance, valuation, and retirement of debt (including the time value of money).
- Identify and illustrate issues relating to stockholders' equity, including issuance, repurchase of capital stock, and dividends.
- Explain the importance of operating, investing and financing activities reported in the Statement of CashFlows.
- Interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools.
- Identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.
- Summarize the purpose of journals and ledgers.

Entry Standards

Entry Standards

Course Limitations

Cross Listed or Equivalent Course

Specifications

Methods of Instruction

Methods of Instruction Lecture

Methods of Instruction Discussion

Methods of Instruction Multimedia

Methods of Instruction Collaborative Learning

Methods of Instruction Presentations

Out of Class Assignments

- Reading assignments to introduce each covered subject
- Homework assignments to reinforce the covered subject (e.g.: design a basic accounting information system)
- Evaluation of an accounting system

Methods of Evaluation

Rationale

Exam/Quiz/Test

Quizzes

Exam/Quiz/Test

Midterm test

Presentation (group or individual)

Group presentation (For example: comparison of information systems and their designs)

Exam/Quiz/Test

Final examination

Textbook Rationale

No Value

Textbooks

Author	Title	Publisher	Date	ISBN
Richardson, Vernon J.,	Accounting Information Systems	McGraw-Hill Education	2020	9781259969539
Other Instructional Materials (i.e. OER, handouts) No Value				
Materials Fee No value				

Learning Outcomes and Objectives

Course Objectives

Describe the elements of information systems.

Compare the various methods of database systems.

Evaluate the various methods of information systems implementations.

Demonstrate the revenue and procurement processes for a business.

SLOs

Develop an activity model of business processes using BPMN (Business Process model Notation).

Expected Outcome Performance: 70.0

ILOs Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions;
Core cultivate creativity that leads to innovative ideas.
ILOs

Develop an integrated UML (Unified Modeling Language) Class Diagrams for a business.

Expected Outcome Performance: 70.0

ILOs Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions;
Core cultivate creativity that leads to innovative ideas.
ILOs

Additional SLO Information

Does this proposal include revisions that might improve student attainment of course learning outcomes?

No

Is this proposal submitted in response to learning outcomes assessment data?

No

If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.

No Value

SLO Evidence

No Value

Course Content

Lecture Content

Basic designs of Accounting Information Systems (AIS) (4 hours)

- Links between business structure, processes, performance, and information systems.

Business process documentation (4 hours)

- Data Flow Diagram (DFD) flowcharts,
- Business Process Model and Notation (BPMN) diagram
- Information flows in an organization
- Develop conceptual models of organizational relationships

Basics of the database structure and table (4 hours)

- Primary keys
- Foreign keys
- Generalization
- Aggregation Relationships

Database Conceptual Design (4 hours)

- Resources, Events, Agents (REA) Diagram

Data Modeling Diagram (4 hours)

- Unified Modeling Language (UML)
- Entity-Relationship Diagram (ERD)

Tools, controls, and applications of the AIS (4 hours)

- Demonstrate the application of data modeling in the revenue
- Data modeling and the procurement systems.

Microsoft Access (4 hours)

- Implement a Relational Database
- Illustrate the business applications

Enterprise Systems (4 hours)

- Implementation
- Challenges

Evaluating and managing AIS (4 hours)

- Management Reporting Processes (Dashboards, Data Warehouse)
- Extensible Business Reporting Language (XBRL)

Control Concepts (4 hours)

- Overview
- Sarbanes-Oxley Act (SOX)
- Committee of Sponsoring Organizations (COSO) frameworks

Information security and systems integrity techniques (4 hours)

- Encryptions
- Disaster recovery
- Business continuity management

Information systems (4 hours)

- Controls
- Monitoring
- Auditing

Performance Measures (6 hours)

- Balanced Scorecard
- Cost/Benefit analysis on information technology investments

Total Hours: 54

Additional Information

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

No

GCC Major Requirements

No Value

GCC General Education Graduation Requirements

No Value

Repeatability

Not Repeatable

Justification (if repeatable was chosen above)

No Value

Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liaison?

No Value

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

Will any additional resources be needed for this course? (Click all that apply)

- No

If additional resources are needed, add a brief description and cost in the box provided.

No Value

