COURSE OUTLINE
ACCT 310 – ACCOUNTING INFORMATION SYSTEMS

Prepared By: Christa K. Kelson
A. **TITLE:** Accounting Information Systems

B. **COURSE NUMBER:** ACCT 310

C. **CREDIT HOURS:** (3)

D. **WRITING INTENSIVE COURSE:** No

E. **COURSE LENGTH:** 15 weeks

F. **SEMESTER(S) OFFERED:** Spring

G. **HOURS OF LECTURE, LABORATORY, RECITATION, TUTORIAL, ACTIVITY:**
   3 lecture hours per week

H. **CATALOG DESCRIPTION**
   Students utilize an accounting software system complimented by a manual accounting information system to complete a full accounting cycle. Heavy emphasis is placed on section 404 requirements of the Sarbanes-Oxley Act of 2002. The importance of proper documentation, internal controls, enterprise systems, and an examination of E-business sets the stage for this course. Students prepare the necessary documents (electronically and manually), journal entries, special journals, reconcile accounts, generate financial statements, and close an entire accounting cycle.

I. **PRE-REQUISITES/CO-REQUISITES:**
   ACCT 102, or permission of the Instructor.

J. **GOALS (STUDENT LEARNING OUTCOMES):**
   By the end of this course, the student will be able to:

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<th>Course Objective</th>
<th>Institutional SLO</th>
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<tr>
<td>a. Employ and use company data for specific reports.</td>
<td>1. Comm. Skills</td>
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<td>2. Crit. Thinking</td>
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<td>3. Prof. Competence</td>
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<td>4. Inter-Intra Skills</td>
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<td>b. Develop the relationship between the accounting cycle and management decisions.</td>
<td>1. Comm. Skills</td>
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<td>2. Crit. Thinking</td>
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<td>3. Prof. Competence</td>
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<td>c. Generate the operational and informational functions of AIS subsystems.</td>
<td>1. Comm. Skills</td>
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<td>2. Crit. Thinking</td>
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<td>e. Understand enterprise systems and e-business; integrate these applications into business processes within and among organizations.</td>
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<td>2. Crit. Thinking</td>
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<td>3. Prof. Competence</td>
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<td>4. Inter-Intra Skills</td>
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<td>f. Perform hands-on application of</td>
<td>1. Comm. Skills</td>
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g. Articulate the proper design of internal controls in an accounting information system, both manual and electronic.

h. Integrate new requirements required to satisfy an audit worthy going concern.

i. Discuss the difference between preventative, detective, and corrective controls, both manual and electronic.

j. Perform inquiries and report generation in AIS to assist management’s attainment toward goals and objectives.

K. **TEXTS:**


Or, as determined by instructor.

L. **REFERENCES:**


b. [www.aicpa.org](http://www.aicpa.org) American Institute of Certified Public Accountants.


M. **EQUIPMENT:** Technology enhanced classroom

N. **GRADING METHOD:** A-F

O. **MEASUREMENT CRITERIA/METHODS:**

- Exams
- Quizzes
- Papers
- Participation
- And as determined by Instructor
P.  **DETAILED COURSE OUTLINE:**

I. Introduction to Accounting Information Systems  
   A. Systems and subsystems  
   B. The Accounting Information System (AIS)  
      Manual vs. computerized  
   C. The accountant’s role in management decisions

II. Enterprise Systems  
   A. Enterprise Resource Planning (ERP)  
   B. ERP models  
   C. Value Chain  
   D. Enterprise systems support

III. Electronic Business (e-business)  
   A. Introduction  
   B. Apply e-business to Value Chain  
   C. Fraud and controlling e-business  
   D. Processing methods

IV. Tutorial of Accounting Software

V. Organizing & Managing Information  
   A. Systems documentation  
      a. Reading/Interpreting  
      b. Creating diagrams and flow charts  
      c. Revising diagrams and flow charts

VI. Maintenance/Database Management  
   A. Establishing the AIS  
   B. Analyze the limitations of a database  
   C. Construct General ledger accounts in a computerized AIS  
   D. Construct customer accounts in a computerized AIS

VII. Controlling AIS  
   A. Organizational structure and hierarchy  
      a. Separation of duties in AIS  
      b. User accounts in AIS  
   B. Apply Sarbanes Oxley Act of 2002 to AIS  
   C. Internal Controls  
      a. Identify risks  
      b. Examine management goals  
      c. Design a system of internal controls  
      d. Monitor a system of internal controls  
      e. Evaluate and revise a system of internal controls, as necessary

VIII. Transactions  
   A. Revenue cycle activities  
   B. Expense cycle activities  
   C. Payroll processing  
   D. Inventory management  
   E. Account reconciliations  
   F. Month-end and Year-end procedures
a. Adjusting entries
b. Closing entries
c. Close the period

IX. Measuring results
   A. Report generating in AISs
   B. Generate financial statements in AISs
   C. Calculate and analyze actual to budget variances

Q. LABORATORY OUTLINE: N/A