

STATE UNIVERSITY OF NEW YORK
COLLEGE OF TECHNOLOGY
CANTON, NEW YORK



MASTER SYLLABUS

ACCT 310 – ACCOUNTING INFORMATION SYSTEMS

For available course numbers, contact the Registrar's Office at registrar@canton.edu

CIP Code: 52.0302

For assistance determining CIP Code, please refer to this webpage

<https://nces.ed.gov/ipeds/cipcode/browse.aspx?v=55>

or reach out to Sarah Todd at todds@canton.edu

Created by: Christa Haifley-Kelson

Updated by: Nicholas C Kocher (clerical update)

**SCHOOL OF BUSINESS & LIBERAL ARTS
BUSINESS DEPARTMENT
FALL 2024**

A. TITLE: Accounting Information Systems

B. COURSE NUMBER: ACCT 310

C. CREDIT HOURS (Hours of Lecture, Laboratory, Recitation, Tutorial, Activity):

# Credit Hours per Week	3
# Lecture Hours per Week	3
# Lab Hours per Week	
Other per Week	

D. WRITING INTENSIVE COURSE:

Yes	
No	x

E. GER CATEGORY:

Does course satisfy a GER category(ies)? If so, please select all that apply.

[1-2] Communication	
[3] Diversity: Equity, Inclusion & Social Justice	
[4] Mathematics & Quantitative Reasoning	
[5] Natural Science & Scientific Reasoning	
[6] Humanities	
[7] Social Sciences	
[8] Arts	
[9] US History & Civic Engagement	
[10] World History & Global Awareness	
[11] World Languages	

F. SEMESTER(S) OFFERED:

Fall	
Spring	x
Fall and Spring	

G. COURSE DESCRIPTION:

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

H. PRE-REQUISITES: ACCT 102
CO-REQUISITES: No

I. STUDENT LEARNING OUTCOMES:

Course Student Learning Outcome [SLO]	Program Student Learning Outcome [PSLO]	GER	ISLO & Subsets
a. Perform hands-on application of accounting general ledger software and a manual system.	Effectively communicate orally and in writing, using appropriate accounting terminology.		1 – W
b. Articulate the proper design of internal controls in an accounting information system, both manual and electronic.	Properly use accounting principles and practices in accordance with GAAP.		5
c. Apply foundations of financial and managerial accounting to month-end & year-end closing procedures.	Properly use accounting principles and practices in accordance with GAAP.		3 – IM & QTR 5
d. Perform inquiries and report generation in AIS to assist management's attainment toward goals and objectives.	Develop and analyze financial statements. Apply critical thinking and problem-solving skills to contemporary business issues.		2 – IA 5

KEY	<u>Institutional Student Learning Outcomes</u> <u>[ISLO 1 – 5]</u>
ISLO #	ISLO & Subsets
1	Communication Skills Oral [O], Written [W]
2	Critical Thinking <i>Critical Analysis [CA], Inquiry & Analysis [IA], Problem Solving [PS]</i>
3	Foundational Skills <i>Information Management [IM], Quantitative Lit, /Reasoning [QTR]</i>
4	Social Responsibility <i>Ethical Reasoning [ER], Global Learning [GL],</i>

	<i>Intercultural Knowledge [IK], Teamwork [T]</i>
5	Industry, Professional, Discipline Specific Knowledge and Skills

J. APPLIED LEARNING COMPONENT:

Yes	
No	x

If yes, select [X] one or more of the following categories:

Classroom / Lab		Community Service	
Internship		Civic Engagement	
Clinical Practicum		Creative Works/Senior Project	
Practicum		Research	
Service Learning		Entrepreneurship [program, class, project]	

K. TEXTS: As determined by Instructor

L. REFERENCES: None

M. EQUIPMENT: Computer Lab

N. GRADING METHOD: A – F

O. SUGGESTED MEASUREMENT CRITERIA/METHODS:

- Exams
- Quizzes
- Papers
- Assignments
- Participation

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: None