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

MASTER SYLLABUS

ACCT 310 – ACCOUNTING INFORMATION SYSTEMS

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SCHOOL OF BUSINESS & LIBERAL ARTS
BUSINESS DEPARTMENT
MAY 2019

A. **TITLE**: Accounting Information Systems

B. **COURSE NUMBER:** ACCT 310

C. **CREDIT HOURS:** Three

D. **WRITING INTENSIVE COURSE**: No

E. **GER CATEGORY:** None

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

G. **COURSE DESCRIPTION:**
Students utilize an accounting software system complimented 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/CO-REQUISITES:**
a. Pre-requisite: ACCT 102 or permission of instructor
b. Co-requisite(s): None

I. **STUDENT LEARNING OUTCOMES:**

Course Student Learning Outcome [SLO]	*PSLO*	*GER*	*ISLO*
Perform hands-on application of accounting general ledger software and a manual system.	Effectively communicate orally and in writing, using appropriate accounting terminology	None	1 - W
Articulate the proper design of internal controls in an accounting information system, both manual and electronic.	Properly use accounting principles and practices in accordance to GAAP.	None	5
Apply foundations of financial and managerial accounting to month-end & year-end closing procedures.	Properly use accounting principles and practices in accordance to GAAP.	None	3 – IM & QTR 5
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	None	5 2 - IA

KEY	**Institutional Student Learning Outcomes [ISLO 1 – 5]**
ISLO #	**ISLO & Subsets**
1	**Communication Skills** Oral [O], Written [W]
2	**Critical Thinking**

	Critical Analysis [CA] , Inquiry & Analysis [IA] , Problem Solving [PS]
3	**Foundational Skills** *Information Management [IM], Quantitative Lit,/Reasoning [QTR]*
4	**Social Responsibility** *Ethical Reasoning [ER], Global Learning [GL], Intercultural Knowledge [IK], Teamwork [T]*
5	**Industry, Professional, Discipline Specific Knowledge and Skills**

J.   **APPLIED LEARNING COMPONENT:**   **Yes___X___**   **No_____**

K. TEXTS: Systems Understanding Aid (SUA), Arens & Ward, Armond Dalton Publishers, 9th edition. ISBN: 978-0-912503-57-8.
Software: *Computerized Accounting using QuickBooks Pro 2018*, Arens, Ward, & Borsum 5th edition (There are two spiral bound notebooks: instructions & reference guide; the other soft bound book includes the assignments), Armond Dalton Publishers, ISBN: 978-0-912503-50-9.

L.   **REFERENCES:**

     www.aaahq.org American Accounting Association
     www.imanet.org Institute of Management Accountants
     www.nysscpa.org New York State Society of Certified Public Accountants.
     www.aicpa.org American Institute of Certified Public Accountants

M.   **EQUIPMENT:** Technology enhanced classroom

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

O.   **SUGGESTED MEASUREMENT CRITERIA/METHODS:**
- Exams
- Quizzes
- Papers
- Assignments
- 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: none**