Administrative Unit: Business Administration

Course Prefix and Number: ACCT 385

Course Title: Accounting Information Systems

Number of Credit Hours: 3  Lecture Hours: 3  Laboratory Hours: 0

Catalog Description: Theory, design and implementation of Accounting Information Systems, including the business application of computerized spreadsheets, databases, and commercial software packages. Prerequisites: ACCT 281, CISS 170. Offered Spring

Prerequisite(s)/Corequisite(s): ACCT 281, CISS 170

Text(s): Current editions of:

Accounting Information Systems, Romney, Steinbart, Prentice Hall.
Accounting Information Systems, Bodnar, Hopwood; Prentice Hall.

Other Supplements:

Comprehensive Assurance and Systems Tools: An Integrated Practice Set; Buckless, Ingraham, Jenkins; Prentice Hall.
Building Accounting Systems Using Access, Perry Southwestern Publishing.

Course Objectives:

• To design, use, and evaluate Accounting Information Systems in both manual and computerized environments.

Measurable Learning Outcomes:

• Demonstrate understanding of the structure of an Accounting Information System (AIS)
• Document AIS through narratives, flowcharts, and other diagrammatic techniques.
• Process transactions in a manual and computerized environment.
• Incorporate proper internal controls into AIS.
• Incorporate the various cycles (revenue, expenditure, financing, human resources, and production) into the AIS.
• Incorporate the various cycles (revenue, expenditure, financing, human resources, and production) into the AIS.
• Design, construct, and implement AIS using a manual system of journals and ledgers.
• Design, construct, and implement AIS using an electronic spreadsheet (Excel, for example).
• Design, construct, and implement AIS using a relational database (Access, for example).
• Design, construct, and implement AIS using a commercial software package (Peachtree, for example).

Topical Outline (major areas of coverage):
• Accounting Information System Overview
• Documenting Information Systems
• Processing transactions in a manual environment
• Spreadsheet Applications
• Database Modeling and Applications
• Internal Controls in Accounting Information Systems
• Financial Reporting Cycle, revenue Cycle, Expenditure Cycle
• Accounting Information System Development

Recommended maximum class size for this course: 25

Library Resources: Online databases are available at http://www.ccis.edu/offices/library/resources.asp. You may access them from off-campus using your eServices login and password when prompted.

Prepared by: Thomas Stauder

Date: September 27, 2005

NOTE: The intention of the master syllabus is to provide an outline of the contents of this course, as specified by the faculty of Columbia College, regardless of who teaches the course, when it is taught or where it is taught. Faculty members teaching this course for Columbia College are expected to facilitate learning pursuant to the course objectives and cover the subjects listed in the topical outline. However, instructors are also encouraged to cover additional topics of interest so long as those topics are relevant to the course’s subject. The master syllabus is, therefore, prescriptive in nature but also allows for a diversity of individual approaches to course material.

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