Glendale Community College Degree Applicable
October 2004 Revised January, 2012

COURSE OUTLINE

Accounting 230 Accounting Information System

I. Catalog Statement

Accounting 230 is an advanced course that addresses the concepts of information and database systems used in a business. Topics include the accounting information systems, data communications, database systems, information systems and processes, and other areas covered on the uniform CPA exam.

Units: 3 Lecture/Demonstration Hours: 3 Online Hours: 3

Recommended Preparation: Accounting 101 or equivalent experience

II. Course Entry Expectations

Skills Level Ranges: Reading 5; Writing 4; Listening/Speaking 4; Math 4

Prior to enrolling in the course, the student should be able to:

1. restate the fundamental accounting equation;
2. describe the accounting cycle;
3. classify and compare income statement and balance sheet accounts;
4. discuss internal control procedures and accounting conventions;
5. analyze the content of annual reports and published audited financial statement;
6. evaluate ethical issues faced by accountants in these areas.

III. Course Exit Standards

Upon successful completion of the required coursework, the student will be able to:

1. discuss the elements of information systems;
2. differentiate among various methods for database systems;
3. evaluate various methods to implement information systems;
4. demonstrate the revenue and procurement processes for a business.

IV. <u>Course Content</u> Total Contact Hours = 48

A. Accounting Information Systems

一. Review manual and computerized bookkeeping 4 hours

一. Compare hardware and software technology 4 hours
一. B. Data Communications
一. Discuss networking in the accounting arena 5 hours
一. Compare and contrast the advanced features of data
一. Communications 5 hours
一. C. Database systems
一. Discuss the elements of database systems 7 hours
一. State the basics of logical design for database systems 4 hours
一. State the basics of physical design for database systems 4 hours
一. 2. Compare and contrast logical and physical design 7 hours
一. D. Information Systems and Processes
一. Discuss the controls for information 4 hours
一. Compare the revenue and procurement business processes 4 hours

V. <u>Methods of Presentation</u>

The following instructional methodologies may be used in the course:

1. Classroom lecture and discussion in the covered subjects;
2. Individual projects in the covered subjects.
3. Online materials and activities.

VI. <u>Assignments and Methods of Evaluation</u>

1. Reading assignment to introduce each covered subject.
2. Homework assignment to reinforce the covered subject.
3. Projects to show competence in selected areas.
4. Quizzes and tests.
5. Written final examination.
6. Group presentation.

VII. Textbooks

Romney, B., Accounting Information Systems Current Edition Jersey: Pearson Prentice Hall, 2012 10th Grade Textbook Reading Level. ISBN: 0-13-255262-0

VIII. Student Learning Objectives:

Upon successful completion, the student will be able to:

1. discuss the elements of information systems;
2. differentiate among various methods for database systems;
3. evaluate various methods to implement information systems;
4. demonstrate the revenue and procurement processes for a business.