

Master Syllabus
 Bus 334 – Accounting Information Systems (4)
 School of Business and Economics
 Sonoma State University

- I. **Catalog Description:**
 This course will present a thorough introduction to basic information systems theory, provide a working knowledge of systems analysis and design techniques, and introduce several fundamental accounting information flow patterns. In addition, it will examine the need for adequate systems controls, risks inherent in the controls, and refined systems output to support management decision-making processes. Prerequisites: Computer competency, BUS 230A and 230B.
- II. **Course Learning Outcomes:**
 This course is designed as an in-depth discussion and analysis of current topics in accounting information systems (AIS). Accountants must be able to effectively manage information and the systems in which accounting information is entered, processed, sorted and communicated to users of that information. Emphasis is placed on:
1. The advanced AIS knowledge base needed by accounting professionals
 2. How the roles of accounting information and AIS are rapidly changing in current business environments.
 3. How AIS interacts with internal information needs and external financial reporting.
 4. What role risks, exposures, and internal controls play in current AIS and how strong internal control might be achieved through systems design.
 5. The ability to visually portray the accounting information system using appropriate flowcharting symbols.
- III. **Course Materials:**
 Accounting Information textbooks. Sample texts include Hollander, Denna, & Cherrington, *Accounting Information Technology and Business Solutions*, Irwin; Perry & Schneider, *Building Accounting Systems*, Southwestern.
- IV. **Teaching Methods:**
 Primary teaching methods are conceptual lectures, in-class review and discussion of problems, and lab assignments.
- V. **Evaluation Tools:**
 About 45% exams, 32% two major cases, 16% homework and 7% presentation and executive summary.
- VI. **Course Content**
1. Modeling Business Processes
 2. Limitations of Traditional Accounting Information Architecture
 3. Systems Analysis and Design of a Business Event-Driven System
 4. Business and Information Process Rules, Risks, and Controls
 5. The Sales/Collection Business Process
 6. The Acquisition/Payment Process
 7. Flowcharts and Data Flow Diagrams
 8. Electronic Data Processing controls
 9. Database Foundations

B. Interdisciplinary Content:

	Minimum Number of Class Hours Devoted to Topic	Required Graded Work Other Than Exams?
International/Global	0	No
Ethical Issues	1.0	No

Political Issues	.25	No
Social Issues	.5	No
Legal/Regulatory Issues	.5	No
Environmental Issues	.25	No
Technology Issues	5.0	Yes
Demographic Diversity	0	No

C. **Interdisciplinary Skills:**

**Required Graded Work
Other Than Exams?**

Oral Communications	Yes
Written Communications	Yes
Critical Thinking	Yes
Working in Teams	Yes