

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 242 **TITLE:** Accounting Information Systems & Internal Controls
Units: 3.0 units **Hours/Semester:** 48.0-54.0 Lecture hours; 96.0-108.0 Homework hours; 144.0-162.0 Total Student Learning hours
Method of Grading: Grade Option (Letter Grade or Pass/No Pass)
Recommended Preparation:
 BUS. 103

2. **COURSE DESIGNATION:**
Degree Credit
Transfer credit: none

3. **COURSE DESCRIPTIONS:**
Catalog Description:
 Examines the role of Accounting Information Systems and their integration into enterprise/business wide information resource systems. Interaction between accountants and information technology will be addressed. The design, implementation, use, roles, and management of these systems will be discussed. Using an accountant's perspective, the course will integrate the study of technology and the application of related software to the establishment and management and auditing of internal control systems. Students who intend to transfer should take this course at their transfer school.

4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**
 Upon successful completion of this course, a student will meet the following outcomes:
 1. Discuss the terminology, concepts, principles, and ethics used in accounting information systems & internal controls.
 2. Using the proper formats, perform the calculations and explain the steps to solve accounting information systems & internal controls problems.

5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**
 Upon successful completion of this course, a student will be able to:
 1. Terminology: Define commonly used terminology in Accounting Information Systems and Internal Controls.
 2. Apply rules: Apply the rules issued by authoritative standard setting bodies
 3. Accounting Information Systems issues: assess, design, and consider the impact of information technology governance, risk, and compliance on financial reporting and business operations
 4. Internal Controls: assess accounting system controls and design risk mitigation strategies for systems
 5. Ethics: Identify and analyze ethical standards issued by professional organizations

6. **COURSE CONTENT:**
Lecture Content:
 1. Accounting Information Systems and Firm Value
 2. Data Analytics: Addressing Accounting Questions with Data & Visualizations
 3. Data Modeling
 4. Relational Databases and Enterprise Systems
 5. Sales and Collections Business Process
 6. Purchases and Payments Business Process
 7. Accounting Information Systems and Internal Controls
 8. Cybersecurity and Computer Fraud
 9. Monitoring and Auditing AIS
 10. Reporting Processes and eXtensible Business Reporting Language (XBRL)
 11. Use of electronic spreadsheets, database applications, and other software to build models and relational databases.

7. **REPRESENTATIVE METHODS OF INSTRUCTION:**
 Typical methods of instruction may include:
 - A. Lecture
 - B. Discussion

C. Other (Specify): Weekly readings on accounting theory, practice, and problem solving techniques.

8. REPRESENTATIVE ASSIGNMENTS

Representative assignments in this course may include, but are not limited to the following:

Writing Assignments:

Case projects on accounting information systems/internal controls theory and practice, problem solving.

Reading Assignments:

Weekly readings on accounting information systems/internal controls theory, practice, and problem solving techniques.

9. REPRESENTATIVE METHODS OF EVALUATION

Representative methods of evaluation may include:

- A. Exams/Tests
- B. Group Projects
- C. Homework
- D. Oral Presentation
- E. Projects
- F. Quizzes

10. REPRESENTATIVE TEXT(S):

Possible textbooks include:

- A. Richardson, Vernon J., Chang, C. Janie, Smith, Rodney. *Accounting Information Systems*, 4th ed. New York: McGraw Hill, 2024

Possible software includes:

- A. Connect. McGraw Hill, 4th ed.

Connect is a learning management system provided by the publisher. All homework and testing is done on this site. The site also has several learning support tools to assist students in completing their work.

Origination Date: October 2023

Curriculum Committee Approval Date: December 2023

Effective Term: Fall 2024

Course Originator: Vincent Li