# 8/10/2020

# brcc keystone logo

Baton Rouge Community College

*Academic Affairs Master Syllabus*

Date Approved: 1 September 2020

Term and Year of Implementation: Fall 2020

**Course Title:** Accounting Information Systems

**BRCC Course Rubric:** ACCT 2353

**Previous Course Rubric**: ACCT 235

**Lecture Hours per week-Lab Hours per week-Credit Hours**: 3-0-3

**Per semester: Lecture Hours-Lab Hours-Instructional Contact Hours**: 45-0-45

**Louisiana Common Course Number:**

**CIP Code:** 52.0301

**Course Description:** An introduction to accounting information systems (AIS) examining the accountant's role in designing, developing, implementing, and maintaining AIS systems related to the collecting, recording and storing of business data, and the developing of effective internal controls.

**Prerequisites:** ACCT 2323 (or ACCT 201) or ACCT 2113 (or ACCT 203) with grade of C or better

**Co-requisites:** None

**Suggested Enrollment Cap:** 25

**Learning Outcomes.** *Upon successful completion of this course, the students will be able to:*

1. Recognize the accountant's role in information systems.

2. Comprehend documenting accounting information systems.

3. Recognize computer crimes and ethics.

4. Identify the internal control systems in an accounting environment.

5. Identify computer controls for accounting information systems.

6. Identify the relationship between accounting information systems and business processes.

7. Identifying the processes in organizing and manipulating the data in databases using project models or case studies situations.

**Assessment Measures.** Assessment of all learning outcomes will be measured using the following methods:

1. Instructor designed examinations will be administered during the semester to meet the learning outcomes objectives using a common rubric;

2. Projects used to identify and prepare course topics will be designed to insure that the learning outcome objectives are meet using a common rubric;

3. A final examination will be administered at the end of the semester, which will include a set of common questions for all sections covering learning outcomes;

4. Included within the final exam or within the examination administered throughout the semester will be departmentally designed set of questions, which will be the same for all classes and all instructors; and

5. The set of common questions will cover all of the learning outcomes. If the set of common questions is included as part of the final exam, this portion of the exam may, at the instructor’s option, be used or not in determining the grade on the final exam.

**Information to be included on the Instructor’s Course Syllabi:**

* ***Disability Statement*:** Baton Rouge Community College seeks to meet the needs of its students in many ways. See the Office of Disability Services to receive suggestions for disability statements that should be included in each syllabus.
* ***Grading:*** The College grading policy should be included in the course syllabus. Any special practices should also go here. This should include the instructor’s and/or the department’s policy for make-up work. For example in a speech course, “Speeches not given on due date will receive no grade higher than a sixty” or “Make-up work will not be accepted after the last day of class”.
* ***Attendance Policy*:** Include the overall attendance policy of the college. Instructors may want to add additional information in individual syllabi to meet the needs of their courses.
* ***General Policies*:** Instructors’ policy on the use of things such as beepers and cell phones and/or hand held programmable calculators should be covered in this section.
* ***Cheating and Plagiarism*:** This must be included in all syllabi and should include the penalties for incidents in a given class. Students should have a clear idea of what constitutes cheating in a given course.
* ***Safety Concerns:*** In some courses, this may be a major issue. For example, “No student will be allowed in the lab without safety glasses”. General statements such as, “Items that may be harmful to one’s self or others should not be brought to class”.
* ***Library/ Learning Resources:*** Since the development of the total person is part of our mission, assignments in the library and/or the Learning Resources Center should be included to assist students in enhancing skills and in using resources. Students should be encouraged to use the library for reading enjoyment as part of lifelong learning.

**Expanded Course Outline:**

I. Accounting Information Systems and the Accountant

II. Documenting Accounting Information Systems

III. Computer Crime and Ethics

IV. Introduction to Internal Control Systems

V. Computer Controls for Accounting Information Systems

VI. Accounting Information Systems and Business Processes

VII. Accounting and Enterprise Software

VIII. Data Modeling

IX. Organizing and Manipulating the Data in Databases

X. Systems Study: Planning and Analysis

XI. Systems Study: System Design and Selection

XII. Systems Study: Implementation, Follow-up and Maintenance

XIII. Auditing Computerized Accounting Information systems

XIV. Electronic Commerce and the Internet

XV. Computer Technology and AISs