

ACC 221  
Accounting Information Systems  
3-3-0

**COURSE DESCRIPTION:**

Students learn the principles of accounting information systems. Students will document business processes, review source documents, assess business transaction cycles and processing within the accounting information system, understand and apply data analytics to accounting information systems generated data and reports. The principles of internal control will be applied to business systems and information technology. In a hands-on environment, students will learn the design and function of a computerized accounting information system. Using an Enterprise Resource Planning (ERP) system, students will create a company file, enter transaction data, generate management reports and financial statements, and complete the year end closing process.

**REQUISITES:**

*Previous Course Requirements*

ACC 116 Managerial Accounting with a minimum grade of "C"

CIS 110 Computer Information Systems for Management or OFM101 Business Software Essentials with a minimum grade of "C"

*Concurrent Course Requirements*

None

LEARNING OUTCOMES Upon successful completion of this course, the student will be able to:	LEARNING ACTIVITIES	EVALUATION METHODS
1. Describe the components of an accounting information system.	Assigned readings Lecture Discussion topics	Assignments Case study Examinations
2. Demonstrate how an information system works, including selection of the data collected and the outputs created.	Assigned readings Lecture Discussion topics	Assignments Case study Examinations

LEARNING OUTCOMES	LEARNING ACTIVITIES	EVALUATION METHODS
3. Design internal control systems to safeguard the assets and business processes of the firm.	Assigned readings Lecture Discussion topics	Assignments Case study Examinations
4. Create a company data file with customers, vendors, bank, inventory, and job accounts using an ERP system.	Assigned readings Multimedia materials Lecture Demonstration and practice	Assignments Case Study Examinations
5. Journalize transactions including purchases, sales, banking, inventory, and payroll using an ERP system.	Assigned readings Multimedia materials Lecture Demonstration and practice	Assignments Case Study Examinations
6. Create reports including budgets, job costs, and financial statements completing the process of closing the books using an ERP system.	Assigned readings Multimedia materials Lecture Demonstration and practice	Assignments Case Study Examinations
7. Create data analytic reports using data processed and produced from an accounting information system.	Assigned readings Multimedia materials Lecture Demonstration and practice	Assignments Case Study Examinations

At the conclusion of each semester/session, assessment of the learning outcomes will be completed by course faculty using the listed evaluation method(s). Aggregated results will be submitted to the Associate Vice President of Academic Affairs. The benchmark for each learning outcome is that *70% of students will meet or exceed outcome criteria*.

#### SEQUENCE OF TOPICS:

1. Introduction to accounting information systems and the information technology utilized
2. Introduction to an ERP system
3. Documenting accounting information systems
4. Working with customers using an ERP system
5. Business processes: sales and purchasing
6. Working with vendors and banking using an ERP system
7. Business processes: resources, production, and financing
8. Creating a company data file and managing physical inventory using an ERP system
9. Introduction to internal control systems
10. Working with balance sheet accounts, budgets, and payroll using and ERP system
11. Internal control for an enterprise and information technology
12. Working with job cost systems, and customizing and integrating an ERP system
13. Computer crime, fraud, ethics, and privacy issues
14. Working with classes, preparing financial statements, and closing the books using an ERP system
15. Extracting, transferring, and loading of data from the accounting information system into a common repository for use in data analytics reporting

#### LEARNING MATERIALS:

Romney. (2024). *Accounting Information Systems (16<sup>th</sup> edition)* Pearson.

Access to a computer in accordance with the Bring Your Own Device policy is required for this course.

Other learning materials may be required and made available directly to the student and/or via the College's Libraries and/or course management system.

#### COURSE APPROVAL:

Prepared by: Carl Essig	Date: 3/2005
Revised by: Barbara Hordis	Date: 3/2009
VPAA/Provost Compliance Verification: Dr. John C. Flynn, Jr.	Date: 9/11/2009
Revised by: Barbara Hordis	Date: 2/2013
VPAA/Provost Compliance Verification: Dr. Victoria Bastecki-Perez	Date: 3/27/2013
Revised by: Barbara Hordis	Date: 10/2014
VPAA/Provost or designee Compliance Verification: Victoria L. Bastecki-Perez, Ed.D.	Date: 12/2014
Revised by: Heather Thomas	Date: 5/2015
VPAA/Provost or designee Compliance Verification:	

Victoria L. Bastecki-Perez, Ed.D.

Date: 5/28/2015

Revised by: Heather Thomas  
VPAA/Provost or designee Compliance Verification:  
Victoria L. Bastecki-Perez, Ed.D.

Date: 11/2019

Date: 2/26/2020

Revised by: Heather Thomas  
VPAA/Provost or designee Compliance Verification:  
Victoria L. Bastecki-Perez, Ed.D.

Date: 6/2020

Date: 7/31/2020

Revised by: Pamela Kuperstein  
VPAA/Provost or designee Compliance Verification:  
Gloria Oikelome, Ed.D.

Date: 10/2021

Date: 11/23/2021

Revised by: Pamela Kuperstein  
VPAA or designee Compliance Verification:

Date: 1/2024

Date: 2/2024



*This course is consistent with Montgomery County Community College's mission. It was developed, approved and will be delivered in full compliance with the policies and procedures established by the College.*