

Montgomery County Community College  
ACC 221  
Accounting Information Systems  
3-3-0

**COURSE DESCRIPTION:**

Students learn the principles of accounting information systems. Students will document business processes, reviewing source documents, information processing, and reports generated. 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 QuickBooks accounting software, students will create a company file, enter transaction data, generate management reports and financial statements, and complete the year-end closing process. This course is designed to prepare students to pass the Intuit QuickBooks Certified User exam.

**REQUISITES:***Previous Course Requirements*

- ACC 116 Managerial Accounting with a minimum grade of "C" \*
- CIS 110 Computer Information Systems for Management

*Concurrent Course Requirements*

None

**COURSE COMMENT**

\* ACC 112 Accounting Principles II with a minimum grade of "C" will be accepted for those students who completed that course

| LEARNING OUTCOMES<br>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<br>Lecture<br>Discussion topics | Assignments<br>Case study<br>Examinations |
| 2. Model how an information system works, what data is used, what outputs are created.       | Assigned readings<br>Lecture<br>Discussion topics | Assignments<br>Case study<br>Examinations |

| LEARNING OUTCOMES   | LEARNING ACTIVITIES  | EVALUATION METHODS                        |
|---|--|---|
| 3. Model internal control systems to safeguard the assets and business processes of the firm.   | Assigned readings<br>Lecture<br>Discussion topics                                  | Assignments<br>Case study<br>Examinations |
| 4. Create a company data file with customers, vendors, bank, inventory, and job accounts using QuickBooks accounting software.                              | Assigned readings<br>Multimedia materials<br>Lecture<br>Demonstration and practice | Assignments<br>Case Study<br>Examinations |
| 5. Record transactions including purchases, sales, banking, inventory, and payroll using QuickBooks accounting software.                                    | Assigned readings<br>Multimedia materials<br>Lecture<br>Demonstration and practice | Assignments<br>Case Study<br>Examinations |
| 6. Prepare reports including budgets, job costs, and financial statements completing the process of closing the books using QuickBooks accounting software. | Assigned readings<br>Multimedia materials<br>Lecture<br>Demonstration and practice | Assignments<br>Case Study<br>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 QuickBooks
3. Documenting accounting information systems
4. Working with customers using QuickBooks
5. Business processes: sales and purchasing
6. Working with vendors and banking using QuickBooks
7. Business processes: resources, production, and financing
8. Creating a company data file and managing physical inventory using QuickBooks
9. Introduction to internal control systems
10. Working with balance sheet accounts, budgets, and payroll using QuickBooks
11. Internal control for an enterprise and information technology

12. Working with job cost systems, and customizing and integrating QuickBooks
13. Computer crime, fraud, ethics, and privacy issues
14. Working with classes, preparing financial statements, and closing the books using QuickBooks

#### LEARNING MATERIALS:

Hurt. (2016). *Accounting Information Systems* (spec publ). McGraw-Hill.

Conlon. (2015). *QuickBooks Pro 2015: Comprehensive*. Labyrinth Learning.

Access to a computer that can run Windows based QuickBooks software is required for this course. QuickBooks software is available in campus computer labs.

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:<br>Dr. Victoria Bastecki-Perez                   | Date: 3/27/2013 |
| Revised by: Barbara Hordis   | Date: 10/2014   |
| VPAA/Provost or designee Compliance Verification:<br>Victoria L. Bastecki-Perez, Ed.D. | Date: 12/2014   |
| Revised by: Heather Thomas   | Date: 5/2015    |
| VPAA/Provost or designee Compliance Verification:<br>Victoria L. Bastecki-Perez, Ed.D. | Date: 5/28/2015 |

*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.*