

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 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. Model how an information system works, what data is used, what outputs are created.	Assigned readings Lecture Discussion topics	Assignments Case study Examinations

LEARNING OUTCOMES	LEARNING ACTIVITIES	EVALUATION METHODS
3. Model 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 QuickBooks accounting software.	Assigned readings Multimedia materials Lecture Demonstration and practice	Assignments Case Study Examinations
5. Record transactions including purchases, sales, banking, inventory, and payroll using QuickBooks accounting software.	Assigned readings Multimedia materials Lecture Demonstration and practice	Assignments Case Study Examinations
6. Prepare reports including budgets, job costs, and financial statements completing the process of closing the books using QuickBooks accounting software.	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 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: 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

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.