

Accounting Information Systems

Basic Information

Title: Accounting Information Systems

Code: ACC304

Credit Hours: 3 C.H.

Prerequisite(s): ACC201

Classification: Major Compulsory Course

Course Description

This course acquaints students with Accounting Information Systems development, documentation, control, audit, application and data modeling. Various topics are covered including transaction cycles and controls; systems life cycle; databases and data modeling; and computer-based controls, fraud, and auditing. Furthermore, “hands on” experience with processing accounting data in a computerized environment is the focus of this course as after posting a transaction, students follow the audit trail to visualize the “behind the scenes” effect posting has on the general ledger. In addition, the course refers to familiar journals and ledgers used in a manual accounting system.

Learning Objectives

- To understand systems development and documentation techniques.
- To identify control and audit of accounting information Systems.
- To be acquainted with accounting information systems application.
- To understand data modeling as related to accounting information systems.
- To Understand a Perpetual Inventory System.

Learning Outcomes

Upon completion of this course, students will have and be able to:

- Ability to develop journal entries, posting, general ledger, trial balance, and chart of accounts.
- How to compound journal entries, adjust entries, and print financial statements
- How to close an accounting period for TEK business.
- How record sales in a merchandise company.
- How to record purchases for a merchandise company.
- General journal entries and payroll for a merchandise company.

Course Outline

Module/ Topic
Module1: Accounting Information Systems: An Overview Lesson 1: Introduction to AIS Lesson 2: AIS and Business organizations
Module 2: Control and Audit of Accounting Information Systems Lesson 3: Risks and Controls of AIS Lesson 4: Auditing Tools and Techniques of AIS
Module 3: Accounting Information Systems Application Lesson 5: Revenue and Expenditure cycles Lesson 6: The Production , Human Resource/Payroll and General ledger cycles
Module 4: Data Modeling. Lesson 7: Relational Database Model Lesson 8: REA data model
Module 5: Microsoft Office Accounting 2007 Lesson 9: ERP systems and Data warehouse Lesson 10: Accounting Information Systems Development
Module 6: Accounting Software Packages Lesson 11: Microsoft Office Accounting 2008 Lesson 12: QuickBooks 2010

*Delivery mode of each module/topic will be determined by instructor and could differ from one semester to the other.