

Common Course Outline
ACCT 204
Accounting Information Systems
3 Credits

The Community College of Baltimore County

Description

ACCT 204 – Accounting Information Systems examines accounting information systems in relation to the role of the accountant including transactional analysis, business processes, system design and documentation, fraud, internal control, system conversion, and investments in accounting information systems.

3 Credits

Prerequisite: ACCT 101

Overall Course Objectives

Upon completion of this course students will be able to:

1. explain and define accounting information systems;
2. describe the role and use of accounting information systems within a business organization;
3. apply flowcharting and diagramming to business processes and accounting information systems;
4. evaluate accounting information system opportunities within an organization;
5. explain the importance of transactional analysis and accounting cycles within an information system;
6. explain accounting information system implementations and upgrades;
7. analyze internal control in accounting information systems; and
8. assess fraud and ethics in accounting information systems.

Major Topics

- I. Introduction to information systems in accounting and the role of accountants in information systems
- II. Flowcharts and data modeling
- III. Relational databases and Enterprise Resource Planning (ERP) systems
- IV. Sales and collections business processes
- V. Purchases and payments business processes
- VI. Accounting information system conversions and upgrades
- VII. Accounting information systems and internal control
- VIII. Fraud, ethics and accounting information systems
- IX. Auditing and accounting information systems

X. Evaluating accounting information system investments

Course Requirements

Grading procedures will be determined by the individual faculty member but will include the following:

Grading/exams

- A minimum of three exams, and at least 2/3 of the exams must be proctored
- Required participation such as discussion or peer instruction
- A minimum of one project to demonstrate an understanding of concepts in the course that incorporates a writing assignment

Written Assignments: Individual faculty members will determine the specific writing assignment(s). Students are required to utilize appropriate academic resources.

Date Revised: 09/08/15