

# ACTG 54: ACCOUNTING INFORMATION SYSTEMS

## Foothill College Course Outline of Record

Heading	Value
<b>Effective Term:</b>	Summer 2025
<b>Units:</b>	5
<b>Hours:</b>	5 lecture per week (60 total per quarter)
<b>Prerequisite:</b>	ACTG 1B or 1BH, or equivalent.
<b>Advisory:</b>	Elementary Algebra or equivalent; demonstrated proficiency in English by placement via multiple measures OR through an equivalent placement process OR completion of ESLL 125 & ESLL 249.
<b>Degree &amp; Credit Status:</b>	Degree-Applicable Credit Course
<b>Foothill GE:</b>	Non-GE
<b>Transferable:</b>	CSU
<b>Grade Type:</b>	Letter Grade Only
<b>Repeatability:</b>	Not Repeatable

## Student Learning Outcomes

- Explain Accounting Information Systems (AIS) terms and concepts and its application in businesses and organizations.
- Prepare information systems documentation

## Description

Accounting information systems (AIS) for internal and external decision making. The course acquaints students with the fundamentals of the accounting information system and covers business transaction processing from data collection to the generation of useful, timely, and relevant information to support decision-makers. Students will also learn about internal control procedures, the revenue and expense cycles, and workpaper and other documentation techniques from an accountant/auditor user perspective. Students will also explore the variety of available software packages and learn to collaborate in team hands-on projects.

## Course Objectives

The student will be able to:

1. Define basic accounting information systems (AIS) terms and concepts and its application in businesses and organizations.
2. Prepare and use information systems documentation techniques to understand and document information systems.
3. Explain how AIS are used to record and enable business processes and transaction processing.
4. Evaluate the strengths and weaknesses of an organization's business process transaction cycles.
5. Use relevant research tools and academic/professional literature to analyze business situations as they relate to accounting information systems.
6. Explain the basic database concepts and identify a suitable strategy for selecting an AIS system for a business.

7. Critically assess risks in internal controls, fraud, cybercrime, and information system controls in a business.
8. Demonstrate an up-to-date understanding of contemporary issues (e.g., big data, cybersecurity, data analytics, XBRL, ERP, etc.).
9. Describe cloud accounting system (XERO) and visual analytics software (SAS VA).

## Course Content

1. Conceptual foundations of accounting information systems (AIS)
  - a. AIS, an overview
  - b. Overview of transaction processing and ERP systems
  - c. Systems documentation techniques
  - d. Relational databases
2. Control and audit of AIS
  - a. Fraud
  - b. Computer fraud and abuse techniques
  - c. Control and AIS
  - d. Controls for information security
  - e. Confidentiality and privacy controls
  - f. Processing integrity
  - g. Auditing computer-based information systems
3. AIS applications
  - a. The revenue cycle
  - b. The expenditure cycle
  - c. The production cycle
  - d. The HRM and payroll cycle
  - e. GL and reporting system
4. The REA data model
  - a. Database design using the REA data model
5. The systems development process
  - a. Introduction to systems development and systems
  - b. AIS development strategies
  - c. Systems design, implementation, and operation

## Lab Content

Not applicable.

## Special Facilities and/or Equipment

1. When taught via Foothill Global Access, on-going access to computer with email software and hardware; email address.

## Method(s) of Evaluation

Methods of Evaluation may include but are not limited to the following:

Formative assessments (e.g., quizzes)

Summative assessments (e.g., examinations)

Assessment of critical thinking, systems thinking, and ethics (e.g., reflections, journal, discussions)

Application activities (research papers, case study analysis, hands-on projects, presentations)

## Method(s) of Instruction

Methods of Instruction may include but are not limited to the following:

Lecture

Discussion (e.g., case study analyses, reflection journals)

Collaborative learning activities

Presentations

Demonstrations

Cases

Application projects

## **Representative Text(s) and Other Materials**

Romney, Steinbart, Summers, and Wood. [Accounting Information Systems, 15th ed.](#) 2021.

## **Types and/or Examples of Required Reading, Writing, and Outside of Class Assignments**

1. Reading from textbook, current AIS news, case studies
2. Student research on consulting firms conducting AIS implementations

## **Discipline(s)**

Accounting