



## Course Syllabus

<b>Course Code</b>	<b>Course Title</b>	<b>ECTS Credits</b>
ACCT-231	Accounting Information Systems	6
<b>Prerequisites</b>	<b>Department</b>	<b>Semester</b>
ACCT-110, COMP-150	Accounting	Fall, Spring
<b>Type of Course</b>	<b>Field</b>	<b>Language of Instruction</b>
Required	Accounting	Greek/English
<b>Level of Course</b>	<b>Lecturer(s)</b>	<b>Year of Study</b>
1 <sup>st</sup> Cycle	Dr Petros Lois	1 <sup>st</sup>
<b>Mode of Delivery</b>	<b>Work Placement</b>	<b>Corequisites</b>
Face-to-face	N/A	None

### Course Objectives:

The main objectives of the course are to:

- Develop a Knowledge and understanding of information systems.
- Provide a high level overview of all the functions used in a Computerized Accounting System.

### Learning Outcomes:

After completion of the course students are expected to be able to:

1. Record the main types of commercial transactions accurately and in appropriate form.
2. Design reports on commercial relationships in a form that facilitates management action and control.
3. Demonstrate the interrelationship between income generation and resource usage.
4. Understand the context and practical application of a computerized accounting system.
5. Interpret and input data to a computerized accounting system in order to produce final accounts and other reports.
6. Use tools of Accounting Information Systems such as diagrams, and flowcharting.
7. Provide and use information needed to make key decisions.
8. Apply techniques used to prevent fraud in accounting information systems.
9. Know why computer technology is important to accounting information systems.
10. Know how to determine the effectiveness of internal controls over specific information systems.
11. Understand auditing around, through, and with the computer.

12. Be ready to prepare financial and other reports.

**Course Content:**

1. Introduction to Information Systems and Accounting Information Systems.
2. Introduction to PowerPro Accounting Software, Set-up accounting periods, VAT periods, Supervisor Options and System Administrator.
3. Set-up VAT rates, Create Supplier and Customer accounts (Receivables, Payables, Nominal Accounts).
4. Recording of Purchases Invoices and Credit Notes, Sales Invoices and Credit Notes, Discounts.
5. Enter, modify, cancel, delete and save data, opening account balances and other relevant accounting and non-accounting information.
6. Opening Bank account, Post receipts and payments, Prepare bank reconciliation statements.
7. Stock (Inventory) Control, Record inventory purchases and sales invoices and credit notes, discounts.
8. Reports: Transaction List Reports, Account Movement, Financial Statements, VAT reports, Inventory reports.
9. Case study to test all the above features and transactions.

**Learning Activities and Teaching Methods:**

Tutorials, Practical Exercises and case studies, Accounting software.

**Assessment Methods:**

Mid-Term Exam, Final Exam

**Required Textbooks / Readings:**

Title	Author(s)	Publisher	Year	ISBN
Accounting Power Pro Software/Accounting365 Software Package	PowerSoft Computer Solutions	PowerSoft Computer Solutions Ltd	2018	

**Recommended Textbooks / Readings:**

<b>Title</b>	<b>Author(s)</b>	<b>Publisher</b>	<b>Year</b>	<b>ISBN</b>
Core Concepts of Accounting Information Systems	Bagranoff, Simkin, Strand	John Wiley & Sons	2007	978-0-470-04559-6