Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should <u>not</u> be used to purchase course materials.

COURSE SYLLABUS

ACCT 531
ACCOUNTING INFORMATION SYSTEMS

COURSE DESCRIPTION

This course builds upon the student's existing basic knowledge of how accounting information systems function in today's business environment. It strongly emphasizes the internal control features necessary to provide accurate and reliable accounting data as it looks at how accounting information is recorded, summarized, and reported in both manual and computerized systems. Internal control as it applies to production processes as required by Rule 404 of the Sarbanes-Oxley Act of 2002 is part of this course.

RATIONALE

Practicing accountants both in public and private accounting are expected to understand the basic principles and procedures relating to the design and operation of accounting information systems. Recent developments, notably the creation of the Public Accounting Oversight Board, make it obvious that advanced students also need exposure to how accounting systems and the auditor's responsibility for them change over time.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the Academic Course Catalog.

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: http://bookstore.mbsdirect.net/liberty.htm

III. ADDITIONAL MATERIALS FOR LEARNING

A. Computer with basic audio/video output equipment

B. Internet access (broadband recommended)

C. Microsoft Word
(Microsoft Office is available at a special discount to Liberty University students.)

D. Microsoft Excel

IV. **MEASURABLE LEARNING OUTCOMES**

Upon successful completion of this course, the student will be able to:

A. Assess the scope of Internal Controls requirements based on today's Sarbanes-Oxley PCAOB environment.

B. Interpret the intensity of opinion regarding PCAOB pronouncements, including a biblical perspective.

C. Compare approaches to AIS including Enterprise Information, Enterprise Resource Planning, etc.

D. Recognize the monetary and resource costs of implementing Sarbanes-Oxley Section 404.

E. Formulate a vision of the future of AIS and Internal Controls including the direction of PCAOB pronouncements.

F. Explain the evolving importance of AIS due to PCAOB guidance.

G. Define the process of AIS, including design, review and implementation.

H. Design AIS solutions, including Enterprise Resource Planning and System Integration.

V. **COURSE REQUIREMENTS AND ASSIGNMENTS**

A. Textbook readings and presentations

B. Course Requirements Checklist

After reading the Syllabus and Student Expectations, the student will complete the related checklist found in Module/Week 1.

C. Discussion Board Forums (3)

Discussion boards are collaborative learning experiences. Therefore, the student is required to provide a thread in response to the provided prompt for each forum. Each of the Discussion Board Forums will be divided into 2 separate modules/weeks. The first module/week, the student will submit their case study or article critique as a thread. The subsequent module/week, the student will respond to 2 of their classmates' threads. Each reply must contain at least 200 words and 2 citations in current APA format.

D. Case Study

The student will complete a 1½–2-page case study. Use current APA formatting with a title page, running head, and at least 2 sources in a reference list. No abstract is needed for this assignment. Upon the completion of the Case Study, the assignment must be submitted both in the Discussion Board Area as a thread and through the Assignment submission link located in the assigned module/week in order to be checked for plagiarism.

E. Article Critiques (2)

The student will find an article in a scholarly journal dealing with information systems theory or application, and will then summarize and critique it in 2–4 pages, citing at least 4 references. A title page in current APA, running head, and reference list are required for these critiques. No abstract is needed for this assignment. Upon the completion of each Article Critique, the assignment must be submitted both in the Discussion Board Area as a thread and through the Assignment submission link located in the assigned modules/weeks in order to be checked for plagiarism.

F. Textbook Assignments (2)

The student will work through 2 sets of questions from the textbook and submit their answers to Blackboard.

G. Individual Research Paper

The student will produce a research paper between 8–10 pages on a topic pertaining to Accounting Information Systems. A title page in current APA, running head, abstract, and reference list must be included with the paper. This paper must contain at least 8 sources. This submission will be checked for plagiarism.

H. Exams (2)

The student will complete 2 exams throughout the duration of this course. Exam 1 will cover textbook readings found within Modules/Weeks 1–3, and Exam 2 will cover textbook readings found within Modules/Weeks 4–8. Each exam will be open-book/open-note and contain 25 multiple-choice questions based upon the textbook readings and presentations. Each exam will have a 1 hour and 15-minute time limit.

VI. **COURSE GRADING AND POLICIES**

A. Points

Course Requirements Checklist	10
Discussion Board Forums (3 at 40 pts ea)	120
Case Study	80
Article Critiques (2 at 100 pts ea)	200
Textbook Assignments (2 at 100 pts ea)	200
Individual Research Paper	200
Exams (2 at 100 pts ea)	200
Total	1010

B. Scale

A = 940–1010   A- = 920–939   B+ = 900–919   B = 860–899   B- = 840–859

C+ = 820–839   C = 780–819   C- = 760–779   F = 0–759

D.   Quizzes/Tests/Exams

For timed quizzes/tests/exams, the student is required to complete the quiz/test/exam within the assigned time. For the student who exceeds this time limit, a penalty of 1 point will be deducted for each minute, or part thereof, he/she exceeds the assigned time limit.

E.   Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

COURSE SCHEDULE

ACCT 531

Textbook: Gelinas et al., *Accounting Information Systems* (2015).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Gelinas et al.: chs. 1–2 2 presentations 1 article	Course Requirements Checklist Graduate Level Business Program Assessment Class Introductions Case Study DB Forum Thread 1	10 0 0 80 0
2	Gelinas et al.: chs. 3–4 1 presentation	DB Forum Replies 1 Article Critique 1 DB Forum Thread 2	40 100 0
3	Gelinas et al.: chs. 5–6 1 presentation	DB Forum Replies 2 Exam 1	40 100
4	Gelinas et al.: chs. 7–8 1 presentation 1 article	Textbook Assignment 1	100
5	Gelinas et al.: ch. 9 1 presentation 2 articles	Article Critique 2 DB Forum Thread 3	100 0
6	Gelinas et al.: chs. 10–11 1 presentation	DB Forum Replies 3 Textbook Assignment 2	40 100
7	Gelinas et al.: chs. 12–13 1 presentation	Individual Research Paper	200
8	Gelinas et al.: ch. 16 2 presentations	Exam 2	100
		TOTAL	1010

DB = Discussion Board

NOTE: Module/Week one begins on Monday and ends at 11:59 p.m. (ET) on
        Friday. Modules/Weeks 2-8 begin on Saturday and end at 11:59 p.m. (ET) on Friday.