

Syllabus

ACCT 3122, version 2.0

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ACCT 3122—Accounting Information Systems

Course Description: Analysis and design of standard accounting systems, with an emphasis on computerized systems and internal control issues.

Textbooks and Other Materials

Read the following information carefully, ensuring you order the correct edition by referencing the ISBN's listed below. LSU Online Distance Learning (ODL) is not responsible for purchases that result in the receipt of the wrong materials. Edition substitutions are not allowed.

This course requires the following textbook:

George H. Bodnar and William S. Hopwood. *Accounting Information Systems*. Eleventh edition. Upper Saddle River, NJ: Prentice Hall, 2012.

ISBN-10: 0132871939

ISBN-13: 978-0132871938

Please review the following tips for ordering your course materials:

1. Do not purchase your textbooks until your enrollment is approved.
2. Always order by the ISBN
3. If you are having problems locating a textbook, contact us at Answers@outreach.lsu.edu for assistance.

Other Materials and Resources

Software: Adobe Flash Player, Adobe Acrobat Reader

You will need Acrobat Reader to view module presentations. Adobe Flash is required for online testing.

We recommend that you use Firefox, Google Chrome, or Safari as your web browser. Internet Explorer is not compatible with your Moodle course site.

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Hardware: Web cam, microphone (built-in or external), headphones or working speakers, and reliable high speed internet

Proctored exams are completed online and require the hardware listed above. You should review the technical requirements on the ProctorU website and perform the equipment test prior to enrolling in the course. Your internet connection must be stable and fast.

[ProctorU Technical Requirements](#)

[ProctorU Equipment Test](#)

Nature and Purpose of the Course

Course Outcomes: Upon completion of this course, students are expected to understand:

1. How information is produced from Accounting Information Systems (AIS) to inform decision-makers
2. Business processes and risks within the business process and AIS
3. The conceptual foundations, control and audit of information systems, AIS applications, modeling of information systems data and system development processes

This course provides an overview of sources and inputs of data into processing and output. Within these three steps, there are many risks that could affect the quality (availability, reliability, verifiability, security, and timeliness) of the data and related information. The first module is an introduction to overall accounting information systems. The second module provides a foundation for process (flowcharting) and data documentation (data movement and flow) techniques that are commonly used in practice. The next two modules provide an overview of the advancement and use of technology in business processes and considerations of transaction processing controls to mitigate specific risks. Next, an overview of fraud types and schemes are provided along with red flags (alerts) for monitoring and detecting fraud. This completes the material for exam I.

Exam II focuses on Modules 06–10. General information technology risks and control considerations is the focus of Module 06, while more specific risks related to Electronic Data Processing (EDP) systems are presented in Module 07. The next three modules present the three major business cycles (revenue, expenditure, and production cycles) and also provide considerations of risks and controls. In addition, these chapters focus on integrating the prior chapters into each process by introducing considerations of technology and potential risks and controls. Therefore, though not specifically comprehensive, the chapters build on the foundations of prior chapters.

The final four modules provide an overview of developing and implementing an AIS, database structure, and auditing the computer system and its processes. Module 11 provides a basis for understanding system needs and priorities to analyze and design an AIS, while the focus of Module 12 is to provide an understanding of the risks of project management and implementation methods. Given that all AIS's rely on data as input and output, it is necessary to have an understanding of data management (database management concepts and structures) as presented in Module 13. The course concludes with Module 14, which provides a high-level overview of how to audit AIS and IT processes to ensure availability, reliability, verifiability, security, and timeliness of information.

Working with the Course Materials

You are expected to progress through the course in the sequence of the book chapters, 1–14. As previously noted, you will see that the first five to seven chapters are terminology intensive and lay a general overview of the span of risks and controls related to an accounting information system (AIS). It is important that you gain a solid foundation of these topics to build upon for following chapters, which focus on various business processes (Modules 08–09), systems development processes (Modules 11–12), and data management and IT auditing consideration (Modules 13–14). In this course, subsequent modules build on previous chapters to form an integrated view of knowledge related to an accounting information system.

Please note that at the end of each chapter, there is a chapter quiz (approximately 10 multiple-choice questions per reading). Review these questions once you finish reading the chapter. Solutions for these questions are located on the last page of the chapter. Also, review the terminology contained in the glossary of each chapter.

Helpful Tips to Prepare for Exams

Although this is not an easy course and the content differs from content in your prior accounting classes, it sets an important foundation for an auditing class. Exam questions may be definitional or conceptual, which requires application of concept. When you prepare, consider how concepts build on each other. Much of the course builds on prior information, so it is critical to consider the links between concepts. Questions at the end of the chapter are extremely helpful and can be used as examples for studying.

Read each chapter and the questions following the chapter thoroughly, and take written notes (not just highlights or typed notes). While the lecture slides provide an overview, these are not a substitute for reading the chapter and the details within it. While you read, consider how processes and concepts are logically linked together.

Pay special attention to key words and phrases and reverse logic within the questions (e.g., "at least," "the best," "would not," "least"), as they can change the answer that you are looking for.

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Because the course builds on itself and the final exam is comprehensive in nature, you should review your previous exams to understand what you missed and why. There is no additional credit or opportunity to retake exams or submit assignments.

Reading Assignments

This course has a significant amount of terminology as well as logical and practical application. As a result, to do well in the course, it is essential that you read and study all the course materials that precede each module assignment. This includes not simply highlighting in your textbook, but also taking notes and considering relationships (similarities and dissimilarities between alternatives). Do not begin the module assignment until you have done this. For each module assignment that you complete for this course, carefully read the information and follow the instructions in the textbook and in your Moodle course.

You will read an average of 27 pages per module (minimum of 13 and maximum of 37). Specific reading assignments will be given in each module and are listed below.

Topic Outline

This course covers the following specific topics:

Module	Topic
01	Accounting Information Systems: An Overview
02	Systems Techniques and Documentation
03	eBusiness and Documentation
04	Transaction Processing and the Internal Control Process
05	Fraud Examination and Fraud Management
	Exam I
06	Information Security
07	Electronic Data Processing Systems
08	Revenue Cycle Processes
09	Procurement and Human Resource Business Processes
10	The Production Business Process
	Exam II
11	Systems Planning, Analysis, and Design
12	Systems Project Management, Implementation, Operation, and Control
13	Data Management Concepts
14	Auditing Information Technology
	Final Exam

Module Assignments

All module assignments contain multiple-choice and matching questions and are to be submitted through Moodle. Each module assignment contains between two and ten questions, depending upon the type of question (multiple-choice or matching) and the content of the chapter. Each module assignment is weighted equally and comprises a total of 25% of your grade. Read the chapter in its entirety before attempting the associated assignment, as *the exam is not restricted to subject matter covered within the quizzes and assignments*.

You should not rush through the material, as this could have negative consequences on your performance as a result of information overload. There is a minimum eight-week period between starting and completing the course, and it is expected that you will attempt to balance the number of assignments between this period (two module assignments per week).

You should submit each module assignment in the order as noted above once you have completed the assignment. Specific information on assignment submission is included in the module instructions in Moodle. Please be sure to follow these instructions.

Academic Integrity

Students in ODL courses must comply with the *LSU Code of Student Conduct*. Suspected violations of the academic integrity policy may be referred to LSU Student Advocacy & Accountability (SAA), a unit of the Dean of Students. If found responsible of a violation, you will then be subject to whatever penalty SAA determines and will forfeit all course tuition and fees.

Plagiarism

Students are responsible for completing and submitting their own course work and preparing their own modules. All work submitted in the course modules must be the student's own work unless outside work is appropriate to the assignment; all outside material must be properly acknowledged. It is also unacceptable to copy directly from your textbook or to use published answer keys or the teacher's edition of a textbook.

Collaboration

Unauthorized collaboration constitutes plagiarism. Collaborative efforts that extend beyond the limits approved by the instructor are violations of the academic integrity policy. Students who study together are expected to prepare and write their own individual work for submission and grading.

For more information and links to the *LSU Code of Student Conduct* and the SAA website, go to the [ODL Academic Integrity policy](#) on our website.

Examinations and Grading Policy

There will be three multiple-choice examinations. Exam I follows Module 05 and exam II follows Module 10. The final exam, which is comprehensive, follows Module 14. However, 60 percent of the final exam will test new material in Chapters 11–14, with the remainder covering prior material. You will have a maximum of three hours to complete each exam.

The exams are not restricted to the content covered in the quizzes and assignments, so you should study each chapter thoroughly. This should especially include the questions at the end of each chapter. The answers to these questions will not be provided, so make sure you practice as much as possible. Further study tips are included in the exam modules in Moodle.

Module assignments are worth 100 points each. Exams are worth 100 points each. Your course grade equals the average of module assignments + exam scores. Each component is weighted by the following percentages.

Component	Weight (%)
Average of Module Assignments	25%
Examination I	25%
Examination II	25%
Final Exam	25%

The following grading scale applies.

97%–100%	= A+
93%–96%	= A
90%–92%	= A-
87%–89%	= B+
83%–86%	= B
80%–82%	= B-
77%–79%	= C+
73%–76%	= C
70%–72%	= C-
67%–69%	= D+
63%–66%	= D
60%–62%	= D-
0%–59%	= F

**YOU MUST EARN A PASSING AVERAGE ON THE EXAMS
IN ORDER TO PASS THE COURSE.**

Qualifying to Take the Final Exam

You must meet the following criteria to be eligible to take the final exam.

1. Enrollment in the course for at least three weeks, regardless of when the modules and other exams are completed.
2. Have a grade posted in the Moodle grade book for the Module 14 Assignment. Please allow at least seven days after submission for this grade to be posted in the grade book.

To read the full exam policy and other policy statements, visit the [ODL Policies Page](#).

Taking Your Examinations

You are required to create a LSU ODL ProctorU account and to take your exams through ProctorU, a remote proctoring service that allows you to take exams anywhere with internet access (some restrictions apply). Information on creating your ProctorU account can be found in the "Getting Started" module in Moodle. You cannot use an account created through another university, so if you already have an account, you will still need to create an account associated with LSU ODL.

ProctorU charges a separate fee for each exam and each exam review. You should schedule your exams about a week before you are ready to take them in order to avoid any additional charges.

Please visit the [ProctorU website](#) to check your computer to see that it meets the technical requirements for testing.

Transcript Information

After you have completed this course, your grade will be filed with the Office of the University Registrar. If a transcript is needed, it is your responsibility to make a request to the registrar. If you would like to order a transcript, visit the [Office of the University Registrar Transcript Requests page](#) to view your options.

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