Course Syllabus for ACCT 3122: Accounting Information Systems

Site:	Welcome to LSU Continuing Education!	Printed by:	Tim Knoff
Course:	ACCT 3122 v3.0.(1) Accounting Information Systems	Date:	Wednesday, September 7, 2022, 8:12 AM
Book:	Course Syllabus for ACCT 3122: Accounting Information Systems		

Description

The *Moodle book* is a resource that can be used to organize information and multimedia in your course. Click on any of t chapter titles to jump to the section you want to read. You can print this book by clicking on the book title or on a chapt and then clicking the link under the Table of Contents.

This course syllabus is an example of the Moodle book.

Table of contents

Instructor & Course Information

ACCT3122 – Accounting Information Systems (3 credit hours)

Instructor: Jared S. Soileau, Ph.D., CPA, CIA, CISA, CCSA, CRMA

Phone: 225-578-6222

jareds@lsu.edu

Please email your instructor or post in the General Course Questions forum with questions about course content. Every effort will be made to respond within 24 hours.

Catalog description: Analysis and design of standard accounting systems; emphasis on computerized systems and internal control issues.

Prerequisites: ACCT 3001, ISDS 1102 (Offered by ODL)

Course Outcomes and Module Learning Objectives

This course covers the following specific measurable outcomes and learning objectives. All assessments are aligned to these outcomes and objectives.

Course Outcomes

When you complete this course, you will be able to:

1. Define accounting information systems, explain the relationship between accounting information systems and the more general information systems, and apply documentation techniques. (Chapters 1 and 8)
2. Discuss the process of risk assessment and risk management and application within accounting and business processes. (Chapters 2 and 3)
3. Identify and define components of the accounting information system, including hardware, software, database design, and data analytics, and discuss the importance of the integration of these components to form an accounting information system. (Chapters 4-7)
4. Identify and discuss key business processes, the related risk within each process, and controls to mitigate the risk. (Chapters 9-13)
5. Identify and discuss potential systems security risks/issues/failures and fraud and cybercrimes (Chapters 14-16)
6. Define and discuss data analysis and visualization tools and techniques. (Chapter 17-18)

Module Topics and Learning Objectives

The following is a breakdown of module topics and their associated learning objectives.

Module 1: An Introduction to Accounting and Information Systems (Chapters 1 and 8)

1. Explain how accounting affects both the demand for and supply of information. (Course Outcome 1)
2. Compare traditional transaction-based accounting systems with process-based information systems. (C.O. 1)
3. Describe management's relationship to information and information systems. (C.O. 1)
4. Explain the relationship between accounting and data analytics. (C.O. 1)
5. Explain the goals of documenting systems and processes. (C.O. 1)
6. Differentiate among various documentation techniques. (C.O. 1)
7. Show how a flowchart illustrates a system or business process. (C.O. 1)
8. Summarize how a data flow diagram (DFD) shows the flow of data in a system. (C.O. 1)

Module 2: Risks, Risk Assessments, Risk Management, and Internal Controls (Chapters 2 and 3)

1. Describe the nature of risk. (C.O. 2)
2. Classify risk into different risk categories. (C.O. 2)
3. Determine the quantitative value of risk. (C.O. 2)
4. Explain how businesses respond to risk. (C.O. 2)
5. Identify and distinguish among the three functions of internal controls. (C.O. 2)
6. Characterize a control by its location and implementation method. (C.O. 2)
7. Explain the three lines of defense to ensure effectiveness of internal controls. (C.O. 2)
8. Describe the importance of frameworks in an internal control environment. (C.O. 2)

Module 3: Components of an Accounting Information System and Supporting Data (Chapters 4-7)

1. Summarize the characteristics and components of information systems. (C.O. 3)
2. Identify technologies used by startups and small businesses. (C.O. 3)
3. Explain how growing businesses enhance their systems. (C.O. 3)
4. Describe the features of and implementation considerations for an enterprise resource planning (ERP) system. (C.O. 3)
5. Differentiate between data elements and data types. (C.O. 3)
6. Explain how data are stored. (C.O. 3)
7. Summarize the five characteristics of big data. (C.O. 3)
8. Apply data analytics to accounting problems. (C.O. 3)
9. Outline the systems development life cycle (SDLC) stages. (C.O. 3)
10. Compare and contrast Waterfall and Agile systems development methods.
11. Distinguish among different types of modern databases.
12. Design relational database tables by using an entity relationship diagram (ERD). (C.O. 3)
13. Construct queries to retrieve data and answer business questions. (C.O. 3)
14. Explain how businesses identify risks and opportunities associated with emerging and disruptive technologies. (C.O. 3)
15. Identify business opportunities provided by disruptive technologies. (C.O. 3)
16. Apply the principles of robotic process automation (RPA) to accounting use cases. (C.O. 3)
17. Identify the fundamental principles and technologies of blockchain. (C.O. 3)
18. Explain blockchain's relevance to accounting professionals. (C.O. 3)

Module 4: Business Processes and Accounting Information Systems and Risks (Chapters 9-13)

1. Explain the relationship between human resources and payroll. (C.O. 4)
2. Evaluate the employee onboarding process. (C.O. 4)
3. Evaluate the employee termination process. (C.O. 4)
4. Assess the payroll processing process. (C.O. 4)
5. Connect the data in the underlying system and database to important reports and data analytics (C.O. 4)
6. Describe the relationship between the inventory purchasing and payments processes, inventory management, and supply chain management. (C.O. 4)
7. Summarize the purchasing process for inventory and other goods or services. (C.O. 4)
8. Explain the fixed asset acquisitions process. (C.O. 4)
9. Evaluate the credit payments process. (C.O. 4)
10. Use the key data in the underlying database for reporting and insights. (C.O. 4)
11. Describe the relationship between conversion processes, inventory, and supply chain management. (C.O. 4)
12. Explain how the cost accounting system records conversion expenditures that impact the financial statements. (C.O. 4)
13. Identify opportunities and challenges in digital manufacturing. (C.O. 4)
14. Explain how data generated by the AIS is converted to reporting and analytics. (C.O. 4)
15. Describe the marketing, sales, and collections processes for business-to-consumer sales. (C.O. 4)
16. Evaluate the credit sales process and its related risks and controls. (C.O. 4)
17. Identify risks and controls related to revenue recognition in the sales process. (C.O. 4)
18. Assess the risks and controls related to the cash collections and accounts receivable processes. (C.O. 4)
19. Connect the ERP system and underlying database to potential reports and analytics. (C.O. 4)
20. Identify the role of the accounting information system in financial reporting. (C.O. 4)
21. Document the generation of financial statements within the accounting information system. (C.O. 4)

22. Explain how XBRL promotes reporting efficiency. (C.O. 4)
23. Describe when to use key management accounting reports. (C.O. 4)
24. Summarize the importance of data analytics and reporting for financial reporting decision-making. (C.O. 4)

Module 5: Systems Security Risks, Issues, Failures, and Fraud and Cybercrimes (Chapters 14-16)

1. Describe the COBIT framework and its five domains. (C.O. 5)
2. Evaluate logical user access controls. (C.O. 5)
3. Explain how physical access controls protect equipment and systems. (C.O. 5)
4. Compare backup and recovery efforts. (C.O. 5)
5. Summarize the change management process. (C.O. 5)
6. Identify the main types of fraud. (C.O. 5)
7. Describe the role of an accounting professional in fraud management. (C.O. 5)
8. Explain how to identify, prevent, and detect asset misappropriation. (C.O. 5)
9. Identify financial statement fraud and explain how to mitigate its risks. (C.O. 5)
10. Describe the relationship between cybersecurity risks and the accounting profession. (C.O. 5)
11. Describe the characteristics of reconnaissance attacks. (C.O. 5)
12. Compare and contrast physical and logical access attacks. (C.O. 5)
13. Explain how hackers perform disruptive attacks. (C.O. 5)

Module 6: Data Analysis and Visualization Tools and Techniques (Chapter 17-18)

1. Identify career opportunities for accounting professionals working with data. (C.O. 6)
2. Describe data analytics techniques that can explore data. (C.O. 6)
3. Evaluate data analytics techniques that explain changes over time. (C.O. 6)
4. Summarize advanced data analytics techniques that transform data into insights. (C.O. 6)
5. Summarize the importance of user-centric design and storytelling in data visualization. (C.O. 6)
6. Apply fundamental design principles to data visualizations. (C.O. 6)
7. Evaluate visualization techniques for exploratory analysis. (C.O. 6)
8. Describe visualization techniques that are used to create explanatory stories. (C.O. 6)

Course Materials and Resources

For this course, you will need a computer with reliable internet access, a webcam, a headset or speakers, and a microphone. You are also responsible for purchasing separately the required textbooks and any additional required materials for this course.

Required Materials

The following materials are required for this course:

Textbook: Savage, Brannock, and Foksinsko, *Accounting Information Systems,* 1st Edition. Danvers, MA: Wiley, 2022 (Packaged with Wiley Plus) EPUB ISBN: 978-1-119-74442-9. Please see below for instructions for accessing your eTextbook and activities at the publisher site.

Ordering Information

Please review the following tips for ordering your course materials:

1. Do not purchase your textbooks until your enrollment is approved. During the processing period, a new section may be opened that could require a different textbook or edition.
2. Courses with special access codes require that students use the direct links to the publisher site.
3. Always order by the ISBN. Publishers and vendors often offer the same textbook title under different ISBNs. You must have the correct ISBN to access your online website.
4. If you are having problems locating a textbook, contact us at Answers@outreach.lsu.edu for assistance.

Instructions for Publisher Tools

This course requires a [subscription to WileyPLUS](#) for readings and completion of module activities that are linked in each module. Carefully read the following instructions for getting started with WileyPLUS to subscribe to the site and access your course materials.

1. From the Moodle course, click on the WileyPLUS activities. For example:

2. The link will open in the same window. If you already created a user profile, proceed as the existing user. Otherwise, you will be prompted to create an account.

3. Once you have claimed your account, you will have access to all course content.

Need Help?

Live chat support can be accessed at wileyplus.com/go/wpngsupport.

Privacy and Accessibility

Please be aware that in using your WileyPLUS course materials, certain information may be collected and used in other locations. For details, see the **WileyPlus Privacy** Policy.

If you have concerns about accessibility or would like to request accommodations, contact WileyPLUS support through their page for Requesting Access to Alternative Forms of Content. You can read about WileyPLUS' accessibility features on their Accessibility page.

Additional Materials

The following materials are suggested as supplemental to the course material: Tableau Academic License. Please follow the instructions for the GROK article for how to download Tableau Desktop.

Technical Information and Assistance

Technical Help

If you have questions about the functionality of your course, review the GROK article **LSU Online Technical Requirements** to make sure you have the right equipment and software.

If you have any technical problems or questions, email CE Learner Services at **Answers@outreach.lsu.edu** or call (225) 578-2500. Be sure to mention your name, course number, and section.

Information About Tools in This Course

The following tools are used in your course. Read this information carefully to find technical information and assistance.

WileyPLUS Student Support: https://wpsupport.wiley.com/s/

Grading and Course Work

This course covers an entire semester of work or the equivalent of a classroom course lasting 15 weeks or 135 hours. You will find some modules are longer than others and may require more time and effort on your part. Do not expect to complete each module in a single study session. Understand, too, that if you choose to submit assignments at a very high pace, your instructor may not be able to grade your work at the same rate.

Your grade in this course will be determined by the specific activities and assessments described in this syllabus. You will have a checklist in each module that instructs you on how to work through the materials and activities. In the following subchapters, you will find details about each type of activity and assessment, as well as the grade breakdown and grading scale. Specific expectations for each graded item are included within these subchapters. Make sure you read all of the instructions!

You must earn a passing average on the exams in order to pass the course.

There are two components to your course grade. If you earn a passing average on the exams then your grade will be calculated as follows:

- Quizzes = equally weighted and accounting for a total of 25% of your total grade
- Exams = 3 exams equally weighted, each accounting for 25% of your total grade

Total = scores weighted by the following predetermined percentages.

Grade Breakdown

6 Quizzes	25%
3 Exams (each worth 25% of the total grade)	75%

LSU GRADING SCALE

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

Knowledge Checks

Description

Each module includes a Knowledge Check activity, designed to test your knowledge of the basic concepts presented in the module readings. These activities are not graded, but we strongly encourage that you complete them, as they are practice exercises to help you apply what you have learned in each module.

You may complete the Knowledge Check activities as many times as you like. Again these activities are not graded.

Directions

In each module, click on the Knowledge Check title to begin.

Quizzes

Content

Each module contains a quiz that will test your knowledge of the information covered in the readings and module resources. Click on the quiz title in each module, read the instructions, and begin your attempt.

Timing and Takes

You can take the quiz once, and you will be given one minute per question. Each quiz is worth one-sixth of your quiz score.

Grading and Review

Your quiz will be automatically graded, and you will see your score after you submit.

WileyPLUS Assignments

Purpose of the WileyPLUS Assignments

Each module presents several optional WileyPLUS assignments that will provide additional opportunities to apply knowledge obtained from concepts covered in the modules and textbook chapters. These assignments are not graded. However, they will be critical in preparation and successful performance of module quizzes and exams.

Directions

1. Please watch the video for [How to access WileyPLUS Learning Space in Moodle](#).
2. When you are ready, click on the assignment title in the module, where you will find instructions for completing and submitting your assignments.

Exams and Proctoring

An exam may not be taken until all of the modules covered in that exam have been completed. Exams must be taken in order (e.g., a mid-course exam must be taken before the final exam), and the final exam cannot be taken during the first three weeks of enrollment. You must have a grade on the last assignment before taking the final exam.

Carefully read the following information, which is also listed in the exam modules in your course. Navigate to the appropriate exam module when you are ready to take that exam.

Content

- **Exam 1**
  - Assesses content from Modules 1-3
  - Consists of 50 multiple-choice questions
  - Allows for 60 minutes to complete it
- **Exam 2**
  - Assesses content from Module 4
  - Consists of 50 multiple-choice questions
  - Allows for 60 minutes to complete it
- **Final Exam**
  - Assesses content from Modules 5-6
  - Consists of 50 multiple-choice questions
  - Allows for 60 minutes to complete it

Testing Rules

- Exams require all preceding module assignments to be completed and graded.
- Exams will be completed under proctor supervision.
- No restroom breaks are allowed.

To read the full exam policy and other policy statements, visit ODL's **Policy page**.

Proctoring Information: ProctorU

To take exams in this course, you will use the proctoring service ProctorU. 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 Online Distance Learning (ODL). When you are ready to create your account, visit the **Louisiana State University ODL ProctorU portal**. When you create your account, you will have access to the following items:

- *Login:* used to access your account and schedule appointments
- *Sign Up:* used to create your account and request a Login ID
- *Technical Specifications:* provides specifications and a link to test your equipment
- *How It Works:* video explaining testing process
- *Getting Started:* instructions for first time users
- *Contact Us:* provides contact information for ProctorU

The **ProctorU Live Resource Center** provides information on:

- How ProctorU works

- What to expect when testing
- Technical requirements, and more.

Exam appointments are reserved on a first-come, first-served basis. Schedule your exams as early as possible so that you can choose the times that are best for you and so you will have enough time to prepare. Please note that if you schedule your exam fewer than seventy-two hours before your chosen day and time, additional premium scheduling fees may be assessed. The ProctorU **Test-Taker Knowledge Base** contains more information about scheduling and premium fees.

Proctored Reviews of Graded Exams

Students who have completed an exam and desire to review the results of their exam attempt must request an exam review. Students should follow the instructions provided in each exam module carefully in order to make sure that the exam will be available for their review appointment.

Course Policies

All ODL students are expected to know and adhere to the program policies. Read the policies on the **ODL Policies page**.

Engagement and Participation

Please check into your Moodle course frequently to keep track of your work. An online course requires you, the student, to be in control of your learning. In a face-to-face course, instructors can play a much bigger role in actively directing your learning, since they see you two or three times a week. In an online course, it takes a lot more work in designing an appropriate learning environment, so that you can learn at your own pace. Since you are in control, you need to be disciplined enough to complete assignments on a regular basis and stay up to date with the course.

Timely communication is an e-learning best practice. Check your email and the News and Announcements Forum on the course front page regularly to make sure you do not miss any communications from your instructor.

Academic Integrity

Academic Misconduct

Students in Online Distance Learning (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. ODL reserves the right to deny enrollment to any applicant or to discontinue the enrollment of any student who is in violation of the ODL academic integrity policy.

To read more, please visit our **policies page**.

Plagiarism and Citation Method

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. It is your responsibility to refrain from plagiarizing the academic property of another.

One tool available to assist you in correct citations is the "References" function in Microsoft Word. This program automatically formats the information you input according to the citation method you select for the document. This program also has the ability to generate a reference or works cited page for your document. The version of Microsoft Word with the "References" function is available in most University computer labs. A demonstration of how to use this tool is available online at the **LSU Student Advocacy & Accountability page**.

Unauthorized Assistance

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.

Examinations

LSU has very strict regulations regarding the administration of exams that must be carefully followed by proctors and students. Examinations must represent the enrolled student's own work and must be completed under the supervision of the proctor without the assistance of books, notes, devices, or other help, unless specified otherwise in the exam directions or as part of accommodations approved by Disability Services.

The student must pay for any cost involved in having an exam supervised.

If ODL has any question or concern about the administration of an exam, LSU reserves the right, at its sole discretion, to require a student to retake an examination. If asked to retake an exam, you will be notified within thirty days of the original examination. Grades will be awarded on the basis of the second exam only.

Accessibility

A learner with a disability is entitled by law to equal access to university programs. Two federal laws protect persons with disabilities in post-secondary education: the Rehabilitation Act of 1973 (Pub. L. No. 93-112, as amended), the 1990 Americans with Disabilities Act (Pub. L. No. 101-336) and the ADA Amendments Act (Pub. L. No.110-325). LSU A&M is committed to ensuring that its websites, online courses, and all online materials are accessible to people with disabilities.

Online Distance Learning (ODL) will make appropriate, reasonable accommodations for students with disabilities. Specific accommodations must be determined by LSU Disability Services or by the equivalent office at the student's own institution. Accommodations may be permitted for lesson assignments as well as for exams.

- If you are an LSU Student with a disability and need assistance to obtain or arrange reasonable accommodations, contact LSU Disability Services each time you enroll.
- If you are not an LSU student and have approved accommodations with your home institution, ODL will need official verification of those accommodations.
- If you are not an LSU student and not enrolled in another institution, you should contact LSU Disability Services for assistance.

If you have accessibility needs that we can help with, visit the **LSU Disability Services page** and register for accommodations before you begin your course work.

Netiquette

Communication in the online classroom comes across differently than the communication we are accustomed to through academic writing and face-to-face classroom discussion. Use online etiquette guidelines like the ones listed in the document below to craft your communication.

You can also read **The Core Rules of Netiquette** by Virginia Shea (1994) to understand the human aspect of online communication.

LSU Online & CONTINUING EDUCATION

Online Etiquette Guide

It is important to recognize that the online classroom is in fact a classroom, and certain behaviors are expected when you communicate with both your peers and your instructors. These guidelines for online behavior and interaction are known as netiquette.

SECURITY

Remember that your password is the only thing protecting you from pranks or more serious harm.
- Do not share your password with anyone
- Change your password if you think someone else might know it
- Always log out when you are finished using the system

GENERAL GUIDELINES

When communicating online, you should always:
- Treat your instructor and classmates with respect in email or any other form of communication
- Always use your professors' proper title: Dr. or Prof., or if in doubt use Mr. or Ms.
- Unless specifically invited, do not refer to your instructor by first name
- Use clear and concise language
- All college level communication should have correct spelling and grammar (this includes discussion boards)
- Avoid slang terms such as "wassup?" and texting abbreviations such as "u" instead of "you"
- Use standard fonts such as Ariel, Calibri or Times new Roman and use a size 10 or 12 pt. font
- Avoid using the caps lock feature AS IT CAN BE INTERPRETTED AS YELLING.
- Avoid the use of emoticons like :) or ☺
- Be cautious when using humor or sarcasm as tone is sometimes lost in an email or discussion post and your message might be taken seriously or sound offensive.
- Be careful with personal information (both yours and that of another)
- Do not send confidential information via e-mail

EMAIL ETIQUETTE

When you send an email to your instructor, teaching assistant, or classmates, you should:
- Use a descriptive subject line
- Be brief, but include necessary information
- Avoid attachments unless you are sure your recipients can open them
- Avoid HTML in favor of plain text
- Sign your message with your name and return e-mail address
- Think before you send the email to more than one person—does everyone really need to see your message?
- Be sure you REALLY want everyone to receive your response when choosing to "reply all"
- Be sure the message author intended for the information to be shared before choosing to "forward" the message

MESSAGE BOARD ETIQUETTE AND GUIDELINES

When posting on the Discussion Board in your online class, you should:
- Make posts that are on topic and within the scope of the course material
- Take your posts seriously and review and edit your posts before sending
- Be as brief as possible while still making a thorough comment
- Always give proper credit when referencing or quoting another source
- Be sure to read all messages in a thread before replying
- Do not repeat someone else's post without adding something of your own to it
- Avoid short, generic replies such as, "I agree"—you should include why you agree or add to the previous point
- Always be respectful of all opinions even when they differ from your own
- When you disagree with someone, express your differing opinion in a respectful and non-critical way
- Do not make personal or insulting remarks
- Be open-minded when reading other posts

You can click here to download the PDF file.

Diversity Statement

Diversity is fundamental to LSU's mission and the University is committed to creating and maintaining a living and learning environment that embraces individual difference. Cultural inclusion is of highest priority. LSU recognizes that achieving national prominence depends on the human spirit, participation, and dedicated work of the entire university community. Through its Commitment to Community, LSU strives to create an inclusive, respectful, intellectually challenging climate that embraces individual difference in race, ethnicity, national origin, gender, sexual orientation, gender identity/expression, age, spirituality, socioeconomic status, disability, family status, experiences, opinions, and ideas. LSU proactively cultivates and sustains a campus environment that values open dialogue, cooperation, shared responsibility, mutual respect, and cultural competence—the driving forces that enrich and enhance cutting-edge research, first-rate teaching, and engaging community outreach activities.

Extensions

A two-month extension of enrollment is available with a fee of $75. Please read the extension policy on the **Policy page** before proceeding.

Guild students: if you need to extend your courses, login to the registration site, go to My Courses, then to My Programs, and under Upcoming Courses, add to cart the certificate extension. All other students, use the button below.

🔗 **Request an extension**

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.