

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 not be used to purchase course materials.

COURSE SYLLABUS

ACCT 332 ACCOUNTING INFORMATION SYSTEMS

COURSE DESCRIPTION

This course provides a basic knowledge of how accounting information systems function in today's business environment. It emphasizes the internal control features necessary to produce accurate and reliable accounting data as it looks at how accounting information is recorded, summarized, and reported in both manual and computerized systems.

The following topics are covered in this course: Systems concepts, tools, development processes, analysis, design, implementation and operation, computer software and configurations, data storage and processing methods, file processing, implementing data base management systems, internal control, information system controls, data security and integrity, accounting transaction cycles, revenue cycle applications, and expenditure cycle applications.

RATIONALE

This course is intended to prepare students for careers in accounting as users, managers, auditors and designers of accounting information systems. The course will help students gain an appreciation for accountants' dual roles as both purveyors and consumers of accounting information. It will provide students with a broad conceptual knowledge of accounting information systems; the need for and control of accounting information systems; and the tools for developing accounting systems.

I. PREREQUISITES

Accounting 301 – Intermediate Accounting I

II. REQUIRED RESOURCE PURCHASE

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

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Internet access (broadband recommended)
- B. Microsoft Word
(Microsoft Office is available at a special discount to Liberty University students.)

IV. MEASURABLE LEARNING OUTCOMES

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

- A. Define accounting information systems and establish the organization's direction.
- B. Describe and prepare flowcharts describing the documents, data flows, and processes of an enterprise system.
- C. Define fraud and describe the process one follows to perpetuate fraud.
- D. Identify the four criteria that can be used to evaluate the effectiveness of an organization's information security.
- E. Explain the five phases of the systems development life cycle.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

- A. Textbook readings and lecture presentations/notes

- B. Discussion Board threads (4)

Each student will be assigned to a group within the Group Discussion Board. In weeks 1, 2, 5, and 7, you must submit an original thread to questions provided in the Course Content area under Assignments. Each discussion board thread is due by 11:55 p.m. (ET) on Thursday of the week assigned. Late postings will not receive credit.

- C. Discussion Board replies (4)

Each student will be required to post a substantive written reply to the original thread of at least one other student in your assigned group by 11:55 p.m. (ET) on Monday of the week assigned. Remember, doing only the minimum work, will result in a minimum grade (i.e. "C"). Late postings will not receive credit.

- D. Instructor Responses (4)

In weeks 2, 4, 6, and 8, each student will answer a question posed by the instructor on the Discussion Board.

- E. Collaborative learning project: Theory Research Paper

Each group will submit a written research paper. For detailed instruction see Course Content > Syllabus and Assignment Instructions > Assignment Instructions. Late projects will not receive point credit.

- F. Collaborative Learning Project Evaluation

Individual team members should submit an evaluation to the instructor related to each group member's level of participation in the group project. There are no points attached to this assignment; however, an average of the rest of the team's evaluations for each individual will be used to factor into each person's final project grade. For detailed instruction see Course Content > Syllabus and Assignment Instructions > Assignment Instructions.

G. Exams (4)

Four exams will be required in this course. The exams are open-book and comprised of multiple-choice questions. Students will have 1½ contiguous hours to complete each exam; it must be completed in one sitting.

VI. COURSE GRADING AND POLICIES

A. Points

Discussion Board threads	(4 at 50 pts ea)	200
Discussion Board replies	(4 at 25 pts ea)	100
Instructor Responses	(4 at 25 pts ea)	100
Collaborative Learning Project		200
Exams (4 at 100 pts ea)		400
Total Points		1000

B. Scale

A = 900 – 1000 B = 800 – 899 C = 700 – 799 D = 600 – 699 F = 0 - 599

C. 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.

COURSE SCHEDULE

ACCT 332

Textbook: Romney & Steinbart, *Accounting Information Systems* (2012).

WEEK/ MODULE	READING & STUDY	ASSIGNMENTS	POINTS
1	Romney & Steinbart: chs. 1-3 3 presentations	Course Requirements Checklist	0
		Class Introductions	0
		Group DB Forum 1 thread	50
		Group DB Forum 1 reply	25
2	Romney & Steinbart: chs. 4-6 3 presentations	Instructor Response DB 1	25
		Exam 1	100
3	Romney & Steinbart: chs. 7-9 3 presentations	Group DB Forum 2 thread	50
		Group DB Forum 2 reply	25
4	Romney & Steinbart: chs. 10 & 11 2 presentations	Instructor Response DB 2	25
		Exam 2	100
5	Romney & Steinbart: chs. 12-14 3 presentations	Group DB Forum 3 thread	50
		Group DB Forum 3 reply	25
6	Romney & Steinbart: chs. 15 & 16 2 presentations	Instructor Response DB 3	25
		Exam 3	100
7	Romney & Steinbart: chs. 17-19 3 presentations	Group DB Forum 4 thread	50
		Group DB Forum 4 reply	25
8	Romney & Steinbart: chs. 20-22 3 presentations	Instructor Response DB 4	25
		Collaborative Learning Project	200
		Collaborative Learning Project Evaluations	0
		Exam 4	100
TOTAL			1000

DB = Discussion Board

NOTE: Each course week begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final week ends at 11:59 p.m. (ET) on Friday.