Syllabus
ACCT 3122, version 2.0
Updated: May 19, 2016

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

ODL is not responsible for student purchases that result in the receipt of the wrong materials. It is the responsibility of the student to order the correct textbook materials. Courses are written to specific textbook editions; edition substitutions are not allowed. Please use only the ISBN numbers listed below.

Textbook


ISBN-10: 0132871939

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. 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.
3. Our official LSU Online Distance Learning bookstore (http://www.outreach.lsu.edu/Extended-Campus/Online-Distance-Learning/Textbooks) carries most of the required textbooks.
4. 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 Shockwave Player, Adobe Acrobat Reader, MS PowerPoint

The module lectures are given as MS PowerPoint presentations.

It is recommended that you use Mozilla Firefox or Google Chrome as your web browser. Internet Explorer is not compatible with your Moodle course site.

Adobe Flash and Adobe Shockwave player are required for online testing. Adobe Acrobat Reader is required to view PDF document files.

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

Exams are completed online and require the hardware listed above. Students are encouraged to review the technical requirements provided on the ProctorU website and to perform a test on their equipment prior to enrolling in this course to make sure they have the necessary resources available.


**Equipment Test:** [http://www.proctoru.com/testitout/](http://www.proctoru.com/testitout/)

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

Remember, this course covers an entire semester of work or the equivalent of a classroom course lasting 15 weeks. That means that each module in this course equals nearly a week of course work and will require the same 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.

Each module contains information, activities, and assignments organized under a consistent series of headings. Get familiar with how the module is organized. Each module in this course is organized into the following sections: the Module Learning Objectives, the Reading Assignment, and the graded Module Assignment. You should work through these parts of the module in order. Specific recommendations are provided in a link to the course module instructions, which you should review before beginning the first module.

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 capture 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). Unlike some courses, within this course, subsequent modules
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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). I suggest that you review these questions once you finish reading the chapter. Solutions for these questions are located on the last page of the chapter. I also suggest that you review the Terminology contained in the Glossary of each chapter.

Suggested Study Techniques

1. Carefully review the module objectives to help you focus on the information that will be covered on the exams.
2. Concentrate on the reading assignments, the module lecture material, and any additional resources provided. This review should include a detailed examination of any illustrative problems and examples. After an assignment has been completed, a rapid re-reading of the related text and other materials is strongly recommended.
3. Put yourself on a definite schedule. Set aside a certain block of hours per day or week for this course and work in a place where distractions are minimal.
4. Try to submit one assignment each week or at least every two weeks. Delays in submitting assignments usually result in lagging interest and the inability to complete the course. Remember that your instructor has up to seven calendar days to post a grade in Moodle for your activities.
5. Review your module assignments after they have been graded, paying special attention to any instructor feedback provided. (We suggest that you wait for assignment feedback before you submit subsequent assignments.)
6. Regardless of how you complete your graded assignments, keep in mind that module completion should not be your sole preparation for your exams. As with any college course, you should study for your exams.

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 text, 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 provided 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:

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

**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 and matching) and the content of the chapter. Each module assignment will be weighted equally and will comprise a total of 25% of your grade. You are encouraged to read the chapter in its entirety before attempting the associated assignment, as *the exam is not restricted to subject matter covered within the assignment*.

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 three-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. Please be sure to follow these instructions.

You must have a grade posted in the Moodle grade book for the Module 14 Assignment in order to unlock access to the Final Exam. Please allow at least seven days for the final assignment grade to be posted in the gradebook.

Once you submit an assignment, you cannot revise it, so be sure to check your work. Your instructor will normally post a grade for your assignment within seven calendar days. Understand that occasional delays will occur, such as during holidays and semester breaks or if you submit several module assignments within the same week. You must have been enrolled in the course for at least three weeks, regardless of when the modules and other exams are completed.

Do not rely too heavily on searching for an answer in your textbook or other resource material when preparing your assignments. If you do, you may not realize until exam time that the perfect response you prepared for an assignment was only possible because you referred to resource material without really learning or understanding the material and concepts. Therefore, you should attempt each assignment without referring to the resource material, and if you find it necessary to look up an answer, be sure you have actually learned the concept and material rather than merely reflecting it in the answer.

**Academic Integrity**

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.

**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. Examination I follows Module 05 and Examination II follows Module 10. The final examination, which is comprehensive, follows Module 14. However, 60 percent of the final examination 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.

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.

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average of Module Assignments</td>
<td>25%</td>
</tr>
<tr>
<td>Examination I</td>
<td>25%</td>
</tr>
<tr>
<td>Examination II</td>
<td>25%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>25%</td>
</tr>
</tbody>
</table>

The following grading scale applies for students who complete the course on or after October 15, 2015. Prior to that date, the scale will be the same, except that pluses and minuses will be dropped from the grade posted in the student’s permanent record and transcript.

- 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 PASS THE FINAL EXAMINATION IN ORDER TO PASS THE COURSE.

IMPORTANT: The final exam cannot be taken until you meet the following requirements. Under no circumstances may the final exam be taken earlier.

1. You must have been enrolled in the course for at least three weeks, regardless of when the modules and other exams are completed.

2. You must have a grade posted in the Moodle grade book for the Module 14 Assignment in order to unlock access to the Final Exam. Please allow at least seven days for the final assignment grade to be posted in the gradebook. During busy times or holidays, it may take longer for grades to be posted. We recommend that you do not schedule your final exam until your grade has been posted.

To read the full exam policy and other policy statements, visit http://cms.outreach.lsu.edu/cms/CEHomePage.aspx. Click on Extended Campus, select Online Distance Learning, and then click the link for Policies.

Taking Your Examinations

You are required to create a Louisiana State University ODL ProctorU account and to take your examinations through ProctorU, a remote proctoring service that allows you to take exams anywhere with internet access. Information on creating your ProctorU account can be found in the “Getting Started” module of your Moodle course. 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.

The ProctorU website provides links you can use to find out how ProctorU works and to check your computer to see that it meets the technical requirements. In addition, to test using ProctorU, you need access to a web cam with a microphone (built-in or external), headphones or working speakers, and high speed internet to use this service. A complete list of technical requirements is available from the ProctorU website.

You should schedule your exams about a week before you are ready to take them in order to avoid any additional charges.

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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