

**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 feature 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 control; data security and integrity; accounting transaction cycles; revenue cycle applications; and expenditure cycle applications.

#### **RATIONALE**

This course is intended to prepare the student for careers in accounting as users, managers, auditors, and designers of accounting information systems. The course will help the student gain an appreciation for accountants' dual roles as both purveyors and consumers of accounting information. It will provide the student 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. 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. Blackboard [recommended browsers](#)
- D. Microsoft Office

**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. 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
- B. Course Requirements Checklist
 

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.
- C. Discussion Board Forums (4)
 

Discussion boards are collaborative learning experiences. Therefore, the student will complete 4 Discussion Board Forums in this course. In each forum, the student will post a thread answering various questions in at least 300 words. Then he/she will reply to at least 3 classmates' threads in at least 100 words each. The student must cite at least 2 sources for each thread and 1 source for each reply. All citations must be in current APA format.
- D. Research Paper – Topic, Abstract, and Annotated Bibliography
 

The student will submit a research topic for instructor approval. A 50-word abstract must be completed with a quick synopsis of what will be put into the paper. The student will also complete an annotated bibliography containing at least 8 sources that he/she plans to use in the final draft. This must be in current APA format.
- E. Research Paper – Abstract and Outline
 

The student will complete a 100-word finalized abstract as well as an outline of 1–2 pages that gives a structure for the final draft. This must be in current APA format.
- F. Article Review
 

The student will complete a review of a current and relevant journal article. This article must be authored within the last 5 years. The review must be between 600–800 words and in current APA format. Proper citation of the journal article is required.

G. Research Paper – Final

The student will write an 8–10-page research paper that contains at least 8 scholarly sources. A title page and reference page must also be included, and these are not included in the required page count. The abstract from the previous assignment must also be included with this submission. This must be in current APA format.

H. Exams (4)

The student will complete 4 exams in this course. All exams are open-book/open-notes and contain 50 multiple-choice questions. Exams will have a time limit of 1 hour and 15 minutes each.

**VI. COURSE GRADING AND POLICIES**

A. Points

Course Requirements Checklist	10
Discussion Board Forums (4 at 75 pts ea)	300
Research Paper – Topic, Abstract, and Annotated Bibliography	25
Research Paper – Abstract and Outline	50
Article Review	50
Research Paper – Final	175
Exams (4 at 100 pts ea)	400
<b>Total</b>	<b>1010</b>

B. Scale

A = 900–1010 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](mailto:LUOODAS@liberty.edu) to make arrangements for academic accommodations. Further information can be found at [www.liberty.edu/disabilitysupport](http://www.liberty.edu/disabilitysupport).

## ***COURSE SCHEDULE***

### **ACCT 332**

Textbook: Richardson, Chang, & Smith, *Accounting Information Systems* (2018).

<b>MODULE/ WEEK</b>	<b>READING &amp; STUDY</b>	<b>ASSIGNMENTS</b>	<b>POINTS</b>
<b>1</b>	LearnSmart Textbook: chs.1–2 1 presentation	Course Requirements Checklist Class Introductions DB Forum 1	10 0 75
<b>2</b>	LearnSmart Textbook: chs. 3–4 1 presentation	Research Paper – Topic, Abstract, and Annotated Bibliography Exam 1	25 100
<b>3</b>	LearnSmart Textbook: chs. 5–6 1 presentation	DB Forum 2	75
<b>4</b>	LearnSmart Textbook: chs. 7 1 presentation	Research Paper – Abstract and Outline Exam 2	50 100
<b>5</b>	LearnSmart Textbook: chs. 9-10 1 presentation	DB Forum 3	75
<b>6</b>	LearnSmart Textbook: chs. 11–12 1 presentation	Article Review Exam 3	50 100
<b>7</b>	LearnSmart Textbook: chs. 13 1 presentation	DB Forum 4	75
<b>8</b>	LearnSmart Textbook: chs. 14 and 16 1 presentation	Research Paper – Final Exam 4	175 100
<b>TOTAL</b>			<b>1010</b>

DB = Discussion Board

**NOTE:** Each course module/week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.