College of Business & Entrepreneurship
Department of Accounting

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course Title : Internal Control Systems
Instructor: Michael Schuster
Course Number : ACC 433
Phone : 469-600-6979
Number of Credits: 3 Cr Hr
Michael.Schuster@tamuc.edu
Dates : Jan 14th thru May 10th

Course Description

This course explores information systems that provide accounting and other information to make effective and efficient decisions. Emphasis is given to the interaction between the systems analyst, the financial accountant, the internal auditor, the external auditor, and other decision-makers. Overall data flow in systems is studied with an emphasis on flow and logic concepts and designing appropriate internal controls for these systems.

Course Embedded Assessment Objectives

• Identify and describe the role of internal and external auditors in corporate governance, and recognize actions required to comply with ethical and legal duties.

• Identify and describe internal controls used to assure effective, efficient, and compliant operations.

• Identify, describe, and apply methods used to identify, record, and report transactions and other events.

Textbook

The textbook for our class is *Internal Auditing, 2nd Edition, by Kurt F. Reding*, et. al, ISBN 9780894136436, published by the Institute of Internal Auditing. You will also need access to an eCollege page provided by tamu-commerce.
Course Practices and Expectations
1. The instructions for homework contained in the posted Excel workbook should be considered to be part of the syllabus and course requirements.
2. In extreme circumstances I may choose to alter expectations for a student, deadlines, etc. This will be done rarely, or never. I reserve the right to refuse to alter the terms of this syllabus.
3. Civility and decorum is expected in this class, online or traditional. In addition, I reserve the right to request that a student leave the classroom. Failure to do so will result in a failing grade in this course.
4. Your assignments are due by midnight Saturday the week they are assigned. Failure to meet the due date will result in a one letter grade reduction.
5. I reserve the right to make adjustments to this syllabus and change due dates or activities. Any changes will be posted on eCollege and/or emailed. It is the responsibility of the student to check the eCollege classroom to make sure that they are apprised of any and all changes.
6. If you are absent, you must read the chapter for understanding of the materials. I will not meet with you and teach you one on one. I will work with you after class to help answer questions, etc. – after you have read the materials.
7. If you come to class late, please be as quiet as you can, and sit as quickly as you can.
8. Cheating will cause you to fail this class. If your midterms looks like a group of midterms then I assume you worked together and you can all split the grade. A 60, 70, 80, etc., split four or five ways isn’t a very good grade. Homework can be done in groups but not quizzes and not the exams. DO YOUR OWN WORK! Working together constitutes cheating.
9. You must use the designated TAMUC eCollege for this class, you must use the TAMU-C email system to communicate with me. If you are going to be late to class, have a legitimate emergency or a last minute question, you may reach me at the phone number provided. Please make sure that you follow-up our conversation with an email.

Class Format
Online / Distance Education

Attendance Policy
It is TAMU-C’s policy to expect 100% participation and attendance for this course. Missing courses can seriously affect your ability to learn and will be reflected in your grade. Tardy policy for this course: None

Required Work Submission

Homework: Multiple Choice Problems and a 250 work Chapter summary for each chapter. Use the eCollege Dropbox tab labeled for each assignment.

Tests/Quizzes: This course will have a final exam, essay in format. Use the eCollege Dropbox tab labeled for the exam.

Discussion Board Expectations: None.
**Class Participation:** Attendance at the LiveChat weekly class lecture found on the eCollege class page. While mandatory, the lecture will be recorded and available for viewing 24x7 for the students convenience. Attendance will be tracked via the eCollege LiveChat monitoring capability.

**Other Questions About This Class**
Questions related to this specific course should be directed to the instructor. Questions regarding drop/add, course withdrawal, refunds, etc. should be directed to the Registrar office or your Advisor. Any technical questions should be directed to the TAMU-C Help Desk.

**Evaluation Method and Rubric for Grading**
The matrices listed below spell out the weighted averages that each required coursework element will be factored into the total grade. The rubric below that will be the minimum grading standards I will use to grade all coursework.

<table>
<thead>
<tr>
<th>Method/Activity</th>
<th>% of Total Grade</th>
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<tbody>
<tr>
<td>Multiple Choice Exercises</td>
<td>20%</td>
</tr>
<tr>
<td>Chapter Summary</td>
<td>20%</td>
</tr>
<tr>
<td>Class Participation</td>
<td>20%</td>
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<tr>
<td>Final</td>
<td>40%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100%</strong></td>
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</tbody>
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<thead>
<tr>
<th>1 (Unsatisfactory)</th>
<th>2 (Emerging)</th>
<th>3 (Proficient)</th>
<th>4 (Exemplary)</th>
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</thead>
<tbody>
<tr>
<td>Identify and describe the role of internal and external auditors in corporate governance, and recognize actions required comply with ethical and legal duties</td>
<td>Student fails to recognize corporate roles or actions required to avoid liability</td>
<td>Student recognizes roles corporate roles and actions required</td>
<td>Student applies roles and actions to simple facts</td>
</tr>
<tr>
<td>Identify and describe internal controls used to assure effective, efficient, and compliant operations</td>
<td>Student fails to identify controls or their purpose-</td>
<td>Student identifies controls and their purpose</td>
<td>Student applies controls to simple facts</td>
</tr>
</tbody>
</table>
Identify, describe, and apply methods used to identify, record, and report transactions and other events

| Student fails to identify transactions or recording methods | Student recognizes transactions and methods | Student applies methods to simple facts | Student applies methods to complex facts |

**Course Schedule**

**Schedule is subject to change at Instructor’s discretion.** Course materials on eCollege are for the use of students enrolled in the course for purposes related to the course, and may not be retained or further distributed. Course materials may be subject to copyright protection. As previously stated all homework is due by midnight Saturday of the week assigned. All homework is to be submitted via the dropbox tab in the eCollege course page.

The final will be due by midnight Friday of the last week of the course. Again, a dropbox tab will be available for turning in the exam.

**General University Policies**

Handicapped students are welcome. Requests for accommodations should be directed to the Academic Support Committee, in care of the Director of Disability Services, Gee Library, Room 132, 903.886.5835.

All students enrolled in this class shall follow tenants of common decency and acceptable behavior conducive to a positive learning environment.

Final grades may be appealed using a printable form found on the web site of the College of Business and Technology. Procedures for appeals of final grades are defined by TAMU-C procedure 13.99.99.RO.05, which is also found on the CBT web site.

The foregoing polices and schedule may be supplemented, amended, or otherwise altered as needed to accomplish our class objectives. Notice of changes will be emailed to students and posted on our eCollege page.