

**Eastern Oregon University**  
**Course Syllabus**

**Number of Course:** ACCT 461

**Name of Course:** Internal Control Systems

**Catalog Description:** This course introduces students to internal control systems, their basic frameworks, and application of those systems in effective risk management practices.

**Credit Hours:** 4

**Instructor:** TBD

**Required Texts or Suggested Materials:** [EOU Bookstore Link](#)

**Prerequisites:** ACCT 428 – Forensic Accounting & Fraud Examination

**Learning Outcomes:**

1. Understand the underlying concepts of internal controls based on the COSO framework.
2. Describe internal control processes in a typical entity and where internal controls could be designed for risk management.
3. Apply internal control and risk management concepts in a case study environment.

Course Topics:	
1.	COSO internal controls frameworks;
2.	Internal control documentation and testing;
3.	Incorporation of improved risk management into new frameworks.

**Course Requirements:**

Class work may include group tasks and individual assignments.

**Grading Policies:**

Grades as a percentage of total points:

A	93-100	B+	87-89	B-	80-82	C	73-76	D	60-69
A-	90-92	B	83-86	C+	77-79	C-	70-72	F	<60

#### **Means of Assessment:**

Assignment	Points Assigned	LO Addressed
Individual Assignments	1,000 (10 @ 100 points)	1-3
Case Study Assignments	1,000 (10 weekly assignments @100 points)	1-3
Discussion Board Posts	500 (10 posts @ 50 points each)	1-3

#### **Academic Misconduct Policy:**

Eastern Oregon University places a high value upon the integrity of its student scholars. Any student found responsible for an act of academic misconduct (including but not limited to cheating, unauthorized collaboration, fabrication, facilitation, plagiarism or tampering) may be subject to having his or her grade reduced in the course in question, being placed on probation or suspended from the University, or a combination of these.

#### **Accommodations/Students with Disabilities policy:**

Any student who feels he or she may need an accommodation for any type of disability, must contact the Disability Services Office in Loso Hall, Room 234. Phone: 541-962-3081.

**Syllabus Prepared By:** Ashley Walker, JD MBA

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