

## 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:**

Link to the EOU Bookstore: [Eastern Oregon University Bookstore \(opens in new tab\)](#)

**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:**

Grade Letter:	Percentage:
A	93-100
A-	90-92
B+	87-89
B	83-86
B-	80-82

Grade Letter:	Percentage:
C+	77-79
C	73-76
C-	70-72
D	60-69
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

**Writing Center Statement:**

The EOU Writing Center provides a place — physical or virtual — where every EOU student can find an interested, responsive reader. Writing tutorials are free of charge for EOU undergraduate and graduate students and are available for writing at any course level and for writing resumes, job letters, and graduate applications. For drop-in hours or to schedule in-person, synchronous online, or asynchronous online tutoring, please visit the EOU Writing Center: [Writing Center – Eastern Oregon University \(opens in new tab\)](#).

**Classroom Decorum:**

[Insert text here]

**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 they may need accommodation for any type of disability must contact the Disability Services Office in Loso Hall, Room 233. Phone: 541-962-3081.

**Disclaimer:**

This standard syllabus provides only general information on the course. For those enrolled in the course a detailed syllabus will be provided by the Instructor at the beginning of the term. Please keep in mind that not all courses are offered every year.

**Syllabus Prepared By:**

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**Date:**

02/02/2020