CGS Agenda Item: 22-10
Effective Spring 2023

Eastern Illinois University

New/Revised Course Proposal Format

(Approved by CAA on 9/30/21 and CGS on 11/16/21)

Banner/Catalog Information (Coversheet)

1. **_X__ New Course or _____Revision of Existing Course**
2. **Course prefix and number:** ACC 4760
3. **Short title:** Advanced AIS
4. **Long title:** Advanced Accounting Information Systems
5. **Hours per week:** _3__ Class ___ Lab __3_ Credit
6. **Terms:** ___ Fall ___ Spring ___ Summer _X__ On demand
7. **Initial term**: ___ Fall _X__ Spring ___ Summer Year: 2023
8. **Catalog course description:** This course is a continuation of ACC 3900, Accounting Information Systems. It will provide a study of computerized accounting information systems with emphasis on reporting objectives, management needs, transaction trails, documentation, security, internal controls, and System and Organizational Control (SOC) reporting. Students will learn to recognize and manage technology-based risks to data and will study current events and relevant trends in accounting technology.
9. **Course attributes:**

   General education component: _____

   ___ Cultural diversity ___ Honors ___ Writing centered ___ Writing intensive ___Writing active

10. **Instructional delivery**
    Type of Course:

    _X__ Lecture ___ Lab __ _ Lecture/lab combined ___ Independent study/research

    ___ Internship ___ Performance ___ Practicum/clinical ___ Other, specify: _____

    Mode(s) of Delivery:

    __X_ Face to Face __X_ Online ___ Online Synchronous _X__ Online Asynchronous

    ___ Study Abroad

    _X__ Hybrid, specify approximate amount of on-line and face-to-face instruction 51% face to face, 49% on-line

11. **Course(s) to be deleted from the catalog once this course is approved**. N/A
12. **Equivalent course(s):** none

    a. Are students allowed to take equivalent course(s) for credit? ___ Yes _X__ No

13. **Prerequisite(s):** ACC 3900 with a "C" or better.

a. **Can prerequisite be taken concurrently?** ___ Yes _X__ No

b. **Minimum grade required for the prerequisite course(s)?** __C_

c. **Use Banner coding to enforce prerequisite course(s)?** _X__ Yes ___ No

d. **Who may waive prerequisite(s)?**

___ No one _X__ Chair ___ Instructor ___ Advisor ___ Other (specify)

14. **Co-requisite(s):** N/A

15. **Enrollment restrictions**

a. **Degrees, colleges, majors, levels, classes which <u>may</u> take the course:** Juniors, Seniors, Graduate Students

b. **Degrees, colleges, majors, levels, classes which may <u>not</u> take the course:** all others

16. **Repeat status:** _X__ May not be repeated ___ May be repeated once with credit

17. **Enter the limit, if any, on hours which may be applied to a major or minor:** 3

18. **Grading methods:** __X_ Standard ___ CR/NC __ Audit ___ ABC/NC

19. **Special grading provisions:**

___ Grade for course will <u>not</u> count in a student's grade point average.

___ Grade for course will <u>not</u> count in hours toward graduation.

___ Grade for course will be removed from GPA if student already has credit for or is registered in:

_____

___ Credit hours for course will be removed from student's hours toward graduation if student already has credit for or is registered in: _____

20. **Additional costs to students:**

Supplemental Materials or Software N/A

Course Fee _X__No ___Yes, Explain if yes_____

21. **Community college transfer:**

___ A community college course may be judged equivalent.

_X__ A community college may <u>not</u> be judged equivalent.

Note: Upper division credit (3000+) will <u>not</u> be granted for a community college course, even if the content is judged to be equivalent.

Rationale, Justifications, and Assurances (PartI)

1. ___Course is required for the major(s) of Accounting
   ___Course is required for the minor(s) of Accounting
   ___Course is required for the certificate program(s) of _____
   _X_ Course is used as an elective
2. **Rationale for proposal** : The CPA Evolution is creating a stronger focus on technology in the field of accounting. This course will address many of the advanced technology topics covered in the CPA exam and expected of new accounting graduates that are not covered in ACC 3900 or other current accounting courses. Student technology skills demanded by employers and the advice of the Accounting Advisory Board will also be fulfilled.
3. **Justifications for (answer N/A if not applicable)**
   Similarity to other courses: N/A
   Prerequisites: This course builds on the topics covered in ACC 3900. It is necessary to have the groundwork from ACC 3900 to the advanced topics covered in this course.
   Co-requisites: N/A
   Enrollment restrictions: Completed ACC 3900 with a "C" or better.
   Writing active, intensive, centered: N/A
   Capstone as Senior Seminar:
4. **General education assurances (answer N/A if not applicable)**
   General education component: N/A
   Curriculum: N/A
   Instruction: N/A
   Assessment: N/A
5. **Online/Hybrid delivery justification & assurances (answer N/A if not applicable)**

Online or hybrid delivery justification: Offering the course as an online class will create accessibility for Accounting majors and minors, particularly during summer school and internship periods.

Instruction: Instructional materials and assessments in the online course will be used to support students' learning. The instructor will have completed training (e.g. OCDI) for online course delivery and will sequence the presentation of content and pace the material so as to avoid content overload, and also personalize instruction to be relevant to the needs of individual participants. The curriculum will be designed especially for the short-term, collaborative nature of online learning. Course content will ultimately be organized in modules with clear deadlines for assigned work. Instructors will give simple, clearly defined assignments, and will not assign over-complicated tasks. Ample time will be provided for the completion of assigned work. Lectures will be reduced and balanced with open-ended remarks that elicit discussion and varying viewpoints. The curriculum will include a focus on application of knowledge to the real world, and it will foster critical thinking skills with opportunities for an interchange of ideas among students and instructor. A qualified online instructor will utilize the facilities that accommodate

interactive, high quality instructional delivery. Students will watch videos, perform case study analyses, and receive lectures delivered from actual classroom settings where available.

Integrity: Students will use a log-in/password system to access and complete assessment materials. Lock Down Browsers or other such tool will be utilized in the testing process. Turnitin or other such tool will be utilized to identify and discourage written assignments from being plagiarized. Assessment materials will be difficult enough so that people who have not performed the requisite work in the course will be highly challenged to successfully complete the assignments. Many short assessments/exams will be embedded in class exercises so that it will be difficult for a student to have "help" available for all of them. The instructor will ask mastery-type questions so that a student must know the material himself/herself in order to answer the question (e.g., case studies vs. memorization questions). The instructor may ask students to relate the subject matter to their own personal/professional/life experiences so their answers are personalized and difficult to replicate. If the time frame allows, the instructor may require students to submit an outline and rough draft of essays before papers are due, so that the instructor can see the work in progress. Depending on technology capabilities, the instructor may limit the times when the online tests are available to ensure that tests are taken within a finite temporal window. The instructor may alternatively require one or more proctored, non-online examinations for course credit (i.e. on campus, at a testing center, library, etc.).

Interaction: The curriculum will be designed to promote synergistic online dialog among the participants. The instructor will create an atmosphere of collaborative teamwork and prioritize practices that help the students work with and learn from each other. The instructor will ask open-ended discussion questions that span different intellectual levels. The instructor will also strive to find a balance between autocratically leading the class and creating a democratic environment where students help each other meet the learning objectives. The instructor will provide for interaction time outside of the class by offering office hours in appropriate modes (face-2-face, online)

Model Syllabus (Part II)

Please include the following information:

1. Course number and title: ACC 4760 Advanced Accounting Information Systems
2. Catalog description: This course is a continuation of ACC 3900, Accounting Information Systems. It will provide a study of computerized accounting information systems with emphasis on reporting objectives, management needs, transaction trails, documentation, security, internal controls, and System and Organizational Control (SOC) reporting. Students will learn to recognize, manage, and report on technology-based risks to data and will study current events and relevant trends in accounting technology.
3. Learning objectives. Upon successful completion of the course students will be able to:
    1. Gain an understanding of the need for a code of ethics and internal controls and analyze the different frauds that the control environment must guard against. (CT1, 2, 3; RC 2, 3, 4) (Grad 1, 2, 5)
    2. Summarize IT governance concepts and demonstrate the role of IT governance in strategic management, risk assessment, and the system development lifecycle. (CT1-5) (Grad 1, 2)
    3. Describe and explain the types, use, and purpose of SOC engagements while preparing a SOC report. (QR 1-6; WCR 3) (Grad 2, 3, 4)
    4. Analyze and explain performance procedures in an IT environment with testing and assessing internal controls. (CT 1; QR 1-6) (Grad 1, 2, 3)
    5. Identify IT security risks and standards. (QR 1-6) (Grad 1, 4)
    6. Demonstrate the importance of business resiliency and assemble planning strategies for continuity by creating a report. (WCR 1-7) (Grad 2, 3, 4)

4. Course materials.

a. Romney, Accounting Information Systems, 15th Edition, Pearson Publishing (2021)

b. Reporting on an Entity's Cybersecurity Risk Management Program and Controls: Attestation Guide, AICPA Publications (2022)

5. Weekly outline of content.

Week	Topic	Coverage
1	Business processes and controls	2.5 hours of class time
2	Enterprise risk management (ERM)	2.5 hours of class time
3	COSO internal control framework	2.5 hours of class time
4	IT Governance, Strategy and Standards	2.5 hours of class time
5	Test 1	2.5 hours of class time
6	Understanding Systems and Organization Controls (SOC) Reports	2.5 hours of class time
7	SOC Engagement: Planning	2.5 hours of class time
8	SOC Engagement: Performing Procedures	2.5 hours of class time
9	SOC Engagement: Reporting	2.5 hours of class time
10	Test 2	2.5 hours of class time
11	Data Governance	2.5 hours of class time
12	Risk Identification and Assessment	2.5 hours of class time
13	Information Security and privacy Frameworks and Standards	2.5 hours of class time
14	Business Resiliency	2.5 hours of class time
15	Business Continuity	2.5 hours of class time
16	Final Exam	
	Total	37.5 Hours plus final exam time

6. Assignments and evaluation, including weights for final course grade.

Undergraduate:

Exams (3 including final exam)	30%
In Class Assignments	25%
Written Projects (3 @ 10% each)	30%
Homework	15%

Graduate:

Exams (3 including final exam)	30%
In Class Assignments	20%
Written Projects (3 @ 10% each)	30%
Presentation and SOC Report	10%
Homework	10%

7. Grading scale.

A: 90% and above
B: >=80% and <90%
C: >=70% and <80%
D: >=60% and <70%
F: less than 60%

8. Correlation of learning objectives to assignments and evaluation.

Undergraduate

	Exams 30%	In Class Assignments 25%	Presentations and Projects 30%	Homework 15%
1.Gain an understanding of the need for a code of ethics and internal controls and analyze the different frauds that the control environment must guard against. (CT 1, 2, 3; RC 2, 3, 4)	X	X		X
2. Summarize IT governance concepts and demonstrate the role of IT governance in strategic management, risk assessment, and the system development lifecycle. (CT 1-5)	X	X	X	X
3.Describe and explain the types, use, and purpose of SOC engagements while preparing a SOC report.(QR 1-6; WCR 3)	X	X	X	X
4. Analyze and explain performance procedures in an IT environment with testing and assessing internal controls. (CT 1; QR 1-6)	X	X	X	X
5. Identify IT security risks and standards.(QR 1-6)	X	X	X	X
6.Demonstrate the importance of business resiliency and assemble planning strategies for continuity by creating a report. (WCR 1-7)	X	X		X

Graduate

	Exams 30%	In Class Assignments 20%	Presentations and Projects 30%	Advanced Presentation & Project 10%	Homework 10%
1.Gain an understanding of the need for a code of ethics and internal controls and analyze the different frauds that the control environment must guard against.(Grad 1, 2, 5)	X	X			X
2 Summarize IT governance concepts and demonstrate the role of IT governance in strategic management, risk assessment, and the system development lifecycle. (Grad 1, 2)	X	X	X		X
3.Describe and explain the types, use, and purpose of SOC engagements while preparing a SOC report.(Grad 2, 3, 4)	X	X	X	X	X
4. Analyze and explain performance procedures in an IT environment with testing and assessing internal controls. (Grad 1, 2, 3)	X	X	X	X	X
5.Identify IT security risks and standards.(Grad 1, 4)	X	X	X	X	X
6.Demonstrate the importance of business resiliency and assemble planning strategies for continuity by creating a report. (Grad 2, 3, 4)	X	X		X	X

Date approved by the department or school: Approved by Accounting Discipline 1/28/2022;
Approved by the SBUS Graduate Committee: 1/30/2022
Approved by the SBUS Curriculum Committee: 2/8/2022
Date approved by the college curriculum committee: 2/17/2022
Date approved by the Honors Council *(if this is an honors course):*N/A
Date approved by CAA:
Date approved by CGS: