

ROWAN UNIVERSITY CURRICULUM PROPOSAL

12

PROPOSAL TITLE: Accounting Information Systems

CHECK APPROPRIATE:  UNDERGRADUATE  GRADUATE  SEMESTER HOURS

SPONSOR(S): Department of Accounting & Finance

DEPARTMENT/TELEPHONE # 4384

CHECK ONE:  COURSE  MINOR PROGRAM  CONCENTRATION  SPECIALIZATION  
 ACHIEVEMENT CERTIFICATE  CERTIFICATION PROGRAM  MAJOR PROGRAM

<p>Step #1 (Department)</p> <p><input checked="" type="checkbox"/> Approved (Date)</p> <p><input type="checkbox"/> Not Approved (Date)</p> <p><u>[Signature]</u> Dept. Curriculum Chr.</p> <p><u>Oct 17, 1997</u> Reviewed (Date)</p> <p><u>[Signature]</u> Dept. Chr.</p>	<p>Step #2 (Receipt)</p> <p>SCC# <u>97-98-43</u></p> <p><u>10-16-97</u> Date Received Senate</p> <p><u>[Signature]</u> Senate Curriculum Chr.</p>	<p>Step #3 (School)</p> <p>Reviewed Date: <u>11/2/97</u></p> <p><input checked="" type="checkbox"/> Recommend to Approved  <input type="checkbox"/> Recommend NOT to Approve</p> <p>Forward for Open Hearing:  <input checked="" type="checkbox"/> WITHOUT Reservations  <input type="checkbox"/> WITH Reservations:</p> <p>Comments:  <u>[Signature]</u> School Committee Chr.</p>
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Step #4 (Academic Dean):  Recommended  NOT Recommended  Conditionally Recommended (See Comments)

Comments: pending provision in 30 for "relevant learning outcomes assessment"

Dean Signature/Date: [Signature] 11/5/97

Step #5 (Senate Curriculum Committee): Open Hearing Date 12/12/97 Approved by Curriculum Committee Date 12/12/97

Returned to Sponsor(s) for the following reason:

Step #6 (Senate) Date announced/voted on at Senate 12/2/97 voted on  Approved  NOT Approved

Date forwarded to Executive Vice President/Provost 3/1/98

Senate Curriculum Committee chair Signature/Date: [Signature] 3/9/98

Step #7 (Executive Vice President/Provost): Date Received MAY 13 1998

Approved

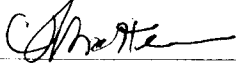
NOT Approved If no, reasons are as follows:

Student Credit Hours 3

Faculty Load Hours 3

Equalized Credit Hours \_\_\_\_\_

Official Copy & Approval Sheet Filed (Date) 5/18/98

Executive Vice President/Provost Signature 

**Registrar**

Date Approved Course Description Received \_\_\_\_\_

Hegis Taxonomy and Course Number Assigned \_\_\_\_\_

Date/Signature of Registrar Robert A. Kulbat 5/22/98

**Notification Forward:**

\_\_\_\_\_ Senate Curriculum Committee Chairperson

\_\_\_\_\_ Department Chairpersons

\_\_\_\_\_ Academic Dean(s)

\_\_\_\_\_ Registrar

\_\_\_\_\_ Sponsor(s)

ROWAN UNIVERSITY  
College of Business  
Department of Accounting and Finance

**Course Proposal**

February 18, 1998

**1. BACKGROUND DETAILS**

- a. Course Title: **Accounting Information Systems**
- b. Sponsor: Department of Accounting and Finance
- c. Credit Hours: 3
- d. Course Level: Undergraduate, Senior Year
- e. Curricular Effect: Requirement for Accounting Specialization at the undergraduate level
- f. Prerequisite: 0502.310 undergraduate Intermediate Accounting I
- g. Implementation: To be offered starting spring of 1998
- h. Adequacy of Present Resources: Present faculty members are capable of teaching this course. Present library and other resources are adequate.

**2. RATIONALE**

In the mission statement of the Department of Accounting and Finance, it is stated that the Department will implement a 150-semester hour program for accounting majors. The American Institute of Certified Public Accountants (AICPA) has already approved a proposal that 150 college-level semester hours of study will be required for membership beginning in the year 2000. Thirty states have approved legislation requiring 150 credit hours for students to sit for the CPA examination.

The 150-hour Program leading to the combined Bachelor of Science (BS)/Master of Business Administration (MBA) will be on the cutting-edge designed to prepare accounting students in both public and private accounting.

A recent survey has shown that no college in the Delaware Valley requires six hours of cost accounting at the undergraduate level. In addition, the AICPA has strongly recommended that accounting programs preparing students for the 21st century require at least three credit hours in AIS.

### **3. ESSENCE OF THE COURSE**

#### **a. Objectives:**

The objective of this course is to introduce the student to the various dimensions of the accounting information system from the viewpoint of the accountant and information analyst.

In addition, the student will:

1. Become acquainted with document flows, file and data structure, databases and controls.
2. Complete projects in data base design and implementation, which will reinforce the concepts studied.
3. Apply research and writing skills in the preparation of the final project.

#### **b. Topical Outline/Content:**

1. Systems flowcharting
2. Data and data processing
3. Computerized information systems
4. Purchasing cycle
5. Production cycle
6. Revenue cycle
7. Expenditure cycle
8. Control measures
  - a. Data security
  - b. Data integrity
  - c. Purchasing cycle controls
  - d. Production cycle controls
  - e. Revenue and expenditure cycle controls
9. Data base systems
  - a. Database design
  - b. Database implementation
  - c. Report writing
  - d. Menu-driven applications
10. EDP Auditing

#### **c. Evaluation and grading:**

1. Students will be evaluated using the following:
  - a. Examinations
  - b. Computer projects
  - c. Class presentations
2. Relevant learning outcomes assessments will be used together with instructor and student evaluations.

## **Catalog Description**


### **Accounting Information Systems**

3 s. h.

Undergraduate

The course examines various dimensions of the management information system from the viewpoint of the accountant and information analyst. It surveys the various genres of accounting information systems, including transactions processing, the revenue and expenditure cycle, the production and finance cycle. Emphasis is on document flows, file and data structure, databases and controls. Projects in data base design and implementation are used to reinforce the concepts studied.

Prerequisite:

0502.31  Intermediate Accounting I