CURRICULUM PROPOSAL FORM

University-Wide Undergraduate Curriculum Committee

UWUCC USE ONLY

Number 10 / B
Action
Date

I. TITLE/AUTHOR OF CHANGE

COURSE/PROGRAM TITLE Accounting Systems AG 461

DEPARTMENT Accounting

CONTACT PERSON Dennis D. Tiger or Dean Eiteman

II. APPROVALS

Dean Eiteman Dean S. Eiteman 8/14/89
Department Curriculum Committee

Dennis D. Tiger Dennis D Tiger 8/14/89
Department Chairperson

James Welker J Welker 8/16/89
College Curriculum Committee

Robert Camp Robert C Camp 8/17/89
College Dean *

Director of Liberal Studies
(where applicable)

Provost
(where applicable)

* COLLEGE DEAN MUST CONSULT WITH PROVOST BEFORE APPROVING CURRICULUM CHANGES. APPROVAL BY COLLEGE DEAN INDICATES THAT THE PROPOSED CHANGE IS CONSISTENT WITH LONG RANGE PLANNING DOCUMENTS, THAT ALL REQUESTS FOR RESOURCES, MADE AS PART OF THE PROPOSAL, CAN BE MET, AND THAT THE PROPOSAL HAS THE SUPPORT OF THE UNIVERSITY ADMINISTRATION.

III. TIMETABLE

Date Submitted to UWUCC ________

Semester/Year to be Implememted ________

Date to be published in Catalog ________

IV. DESCRIPTION OF CURRICULUM CHANGE

(Attach remaining parts of proposal to this form).

Course Number: AG 461
Course Title: Accounting Systems
Prerequisites: AG 302 Intermediate Accounting II
AG 311 Cost Accounting
IM 241 Intro to Management Information Systems

Course Descriptions:

Study of concepts, principles, and procedures of accounting system design, installation, implementation, auditing, and housekeeping in relating to system objectives, information requirements, constraints, system elements and considerations on a computerized basis.

Course Objective:

To provide students an overall concept and appreciation of accounting functions in an organization. The course encompasses system objectives, design, constraints, resources, internal control, custody, and security.

Textbook: Suggested

Accounting Information Systems, Edward L. Summers, Houghton Mifflin, 1989.

Grading Basis:

Exams	60%
Term project	40%

This course will be included in the accounting major "elective" courses for a B. S. degree.

Course Outline:

I. Theory and Concept

   A. Definition
   B. Accounting systems
   C. Information requirements
   D. Total information systems

II. System Objective

   A. Internal
      1. Planning and control
      2. Profitability analysis
      3. Cost analysis
      4. Liquidity analysis
      5. Trend analysis

   B. External

      1. Regulatory agencies
      2. Other governmental
      3. General public
      4. Stockholders
      5. Creditors
      6. Unions

III. Elements of the accounting information system including discussion on the major hardware and software components of a typical computer-based accounting system:

   A. Organization chart
   B. Flow of financial information
   C. Outputs and inputs
   D. Constraints
   E. Resources
   F. Internal Control
   G. Custody and security
   H. Computer hardware
   I. Software for data management
   J. Choosing and designing computer systems

IV. Processing methods and computerized accounting applications.

   A. Outputs and inputs
   B. Flow chart and programming
   C. Personnel and resources
   D. Internal control and security
   E. Computerized accounts receivable processes
   F. Computerized processes in purchasing and accounts payable
   G. Computer auditing: strategies and audit tests

Accounting Systems Course

V. Documentation and computer networks

A. Accounting policy
B. Charts of accounts
C. Accounting manual
D. Samples of outputs
E. Samples of inputs
F. Source documents
G. Distribution list
H. Network topologies and linking
I. Network choices and software applications

VI. Evaluation

A. Users feedbacks
B. Review of organization
C. Review of system objectives
D. Review of information requirements
E. Review of outputs and inputs
F. Updating documentations

VII. Case study and/or research project with emphasis on the computer environment of the accounting profession and computerized accounting applications.

VIII. Students will be required to purchase the following computerized material correlated with the suggested textbook:

Sports Products Incorporated (a comprehensive case)
Aurora Practice Set (microcomputer based simulation)

References:

Bodnar, George H. and Hopwood, William S., Accounting Information Systems, 3rd ed., Allyn and Bacon, 1987.

Cushing, B. E. and Romney, Marshal B., Accounting Information Systems & Business Organizations, 4th ed., Addison-Wesley, 1987.

Davis, James R. and Cushing, Barry E., Accounting Information Systems: A Book of Readings with Cases, 2nd ed., Addison-Wesley, 1987.

Hicks, Jr., James O. and Leininger, Wayne E., Accounting Information Systems, 2rd ed., West, 1987.

Li, David H., Accounting Information Systems, Richard D. Irwin, Inc., 1983.

Moscove, Stephen A. and Simkin, Mark G., Accounting Information Systems, 3rd ed., John Wiley, 1987.

Robinson, Leonard A., Accounting Information Systems, 2nd edition, Harper & Row, 1986.

Wilkinson, Joseph W., Accounting and Information Systems, 2nd ed., Wiley, 1986.

Wilkinson, Joseph W., Accounting Information Systems: Essential Concepts and Applications, John Wiley, 1989.

COURSE ANALYSIS QUESTIONNAIRE

A. DETAILS OF THE COURSE

A1 The course is designed specifically for accounting majors as a major elective to fulfill a need in our program for a systems course. A recent survey of universities nationwide by a member of our faculty, Dr. Fulton Chen, found that a systems course is included in almost all accounting education programs nationwide. The course is not intended for inclusion in the Liberal Studies course list.

A2 The course does not require a change in content of other existng courses.

A3 The course follows the traditional type of offerings by the Department of Accounting.

A4 The course has not been offered as a special topics course.

A5 The course is not intended at this time to be dual listed. If at some future date (3-5 years) the Department of Accounting initiates a five-year accounting program this course could become a dual level course.

A6 The course cannot be taken for variable credit.

A7 The course is offered throughout the U.S. in most colleges and universities with a large accounting program including regional universities. Shippensburg University, Ohio State University, Penn State University, DePaul University, Temple University, and Memphis State University offer this course.

A8 This course is not required as a part of professional certification in accounting. The course content cannot be incorporated in existing courses because the course requires extensive knowledge of generally accepted financial accounting standards and principles as well as a background in the general area of information systems offered in pre-requisite courses.

B. INTERDISCIPLINARY IMPLICATIONS

B1 The course will be taught by one instructor but it is a course that lends itself to team teaching which may be considered at some future date.

B2 No additional corollary courses are needed.

B3 The course does not duplicate the content of offerings in any other department.

B4 No

C IMPLEMENTATION

C1 Resources

a. Since the course is intended to be a major elective, no new faculty complement will be needed.
b. The department has classroom space.
c. There is adequate computer laboratories within the College of Business and university.
d. Most consumable supplies will be purchased by the students and there will not be an extensive need for other consumable supplies.
e. Library holdings in this area have been increased in the last few years and are adequate at this time for a limited number of sections of the course.

C2 No resources are funded by a grant.

C3 The course will be offered initially once during the first year and by the second year it will probably be offered each semester. Accounting majors have a need for additional major electives to choose from.

C4 Initially, only one section will be offered.

C5 The course will be offered for 25 students. This limitation is needed because of the size of computer labs needed for students to complete the computerized case and projects.

C6 We are not aware of any enrollment limit established by a professional society.

C7 The course will be listed in the major elective requirements and does not effect the free electives available nor does it increase the 124 credit requirement.