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| For Academic Affairs and Research Use Only | |
| Proposal Number | BU12 |
| CIP Code: |  |
| Degree Code: |  |

**New or Modified Course Proposal Form**

**[ XX] Undergraduate Curriculum Council**

**[] Graduate Council**

|  |
| --- |
| **[XX]New Course, [ ]Experimental Course (1-time offering), or [ ]Modified Course (Check one box)** |

Signed paper copies of proposals submitted for consideration are no longer required. Please type approver name and enter date of approval.

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| Dr. Steve Muzatko December 9, 2022 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| James Doering December 9, 2022 **Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (if applicable)** |
| Philip Tew 12/12/2022  **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| Mary Elizabeth Spence 12/15/2022 **Office of Assessment (new courses only)** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| John Robertson 1/4/2023 **College Dean** | Len Frey 2/22/2023  **Vice Chancellor for Academic Affairs** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (if applicable)** |  |

1. **Contact Person (Name, Email Address, Phone Number)**

Dr. Steve Muzatko, [smuzatko@astate.edu](mailto:smuzatko@astate.edu), (870) 972-3988

1. **Proposed starting term and Bulletin year for new course or modification to take effect**

Fall 2023

**Instructions:**

*Please complete all sections unless otherwise noted. For course modifications, sections with a “Modification requested?” prompt need not be completed if the answer is “No.”*

|  |  |  |
| --- | --- | --- |
|  | **Current (Course Modifications Only)** | **Proposed (New or Modified)**  *(Indicate “N/A” if no modification)* |
| **Prefix** |  | **ACCT** |
| **Number\*** |  | **4803** |
| **Title**  (include a short title that’s 30 characters or fewer) |  | **Information Technology Auditing and Control**  **(Short title for Banner: IT Auditing and Control)** |
| **Description\*\*** |  | Key principles related to audit, control, monitoring, and assessment of an organization’s information technology and business systems. Spring. |

***\**** Confirm with the Registrar’s Office that number chosen has not been used before and is available for use. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*.

\*\*Forty words or fewer (excepting prerequisites and other restrictions) as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? Yes/No]**

(Indicate all prerequisites. If this course is restricted to a specific major, which major. If a student does not have the prerequisites or does not have the appropriate major, the student will not be allowed to register).

1. **Yes / No** Are there any prerequisites? NO
   1. If yes, which ones?
   2. Why or why not?

A Foundational course to take ACCT 4803 IT Auditing and Control is not needed.

1. **Yes / No** Is this course restricted to a specific major? NO
   1. If yes, which major? Enter text...
2. **Proposed course frequency [Modification requested? Yes/No]**

(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, “irregular.”) *Not applicable to Graduate courses.*

Spring

1. **Proposed course type [Modification requested? Yes/No]**

Will this course be lecture only, lab only, lecture and lab, activity (e.g., physical education), dissertation/thesis, capstone, independent study, internship/practicum, seminar, special topics, or studio? Please choose one.

Lecture only

1. **Proposed grade type [Modification requested? Yes/No]**

What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental, or other [please elaborate])?

Standard Letter

1. **Yes / No** Is this course dual-listed (undergraduate/graduate)? Yes
2. **Yes / No** Is this course cross-listed? Yes.

*(If it is, all course entries must be identical including course descriptions. Submit appropriate documentation for requested changes. It is important to check the course description of an existing course when adding a new cross-listed course.)*

**a.** – If yes, please list the prefix and course number of the cross-listed course.

ISBA 4803

**b.** – **Yes / No** Can the cross-listed course be used to satisfy the prerequisite or degree requirements this course satisfies?

Yes

1. **Yes / No** Is this course in support of a new program? Yes.

a. If yes, what program?

Major: Accounting B.S., CPA Emphasis

1. **Yes / No** Will this course be a one-to-one equivalent to a deleted course or previous version of this course (please check with the Registrar if unsure)? No

a. If yes, which course?

Enter text...

**Course Details**

1. **Proposed outline** **[Modification requested? Yes/No]**

(The course outline should be topical by weeks and should be sufficient in detail to allow for judgment of the content of the course.)

COURSE OUTLINE

BASED ON 15 WEEK SEMESTER, CLASS MEETING ONCE EACH WEEK

 Week    Topic

1. Information Systems Audit Standards, Guidelines, and Codes of Ethics
2. Planning an Information Systems Audit
3. Execution of an Information Systems Audit
4. Governance of Information Technology (IT)
5. IT-Related Frameworks
6. Management of IT
7. Information Systems Acquisition and Development
8. Control Identification and Design
9. Information Systems Implementation
10. Information Systems Operations
11. Common Technology Components and IT Asset Management
12. Business Resilience
13. Information Asset Security and Control
14. Physical Access, Environmental Controls, and Data Encryption
15. Security Event Management
16. **Proposed special features** **[Modification requested? Yes/No] NO**

(e.g. labs, exhibits, site visitations, etc.)

Enter text...

1. **Department staffing and classroom/lab resources**

One Faculty, Regular Classroom

1. Will this require additional faculty, supplies, etc.? No.

Enter text...

1. **Yes / No** Does this course require course fees? No.

*If yes: please attach the New Program Tuition and Fees form, which is available from the UCC website.*

**Justification**

**Modification Justification (Course Modifications Only)**

1. Justification for Modification(s)

Enter text...

**New Course Justification (New Courses Only)**

1. Justification for course:

Management and boards continue to recognize the importance of effectively managing information technology (IT) assets ― to meet business objectives and to thoughtfully manage IT related business risks. This course examines the key principles related to auditing information technology processes and related controls and is designed to meet the increasing needs of audit, compliance, security and risk management professionals. In addition, this course aids in the preparation for the Certified Information Systems Auditor (CISA) exam.

**Goals for the course:**

Through the application of COBIT® 5 and other similar governance, students will develop a common vocabulary for understanding sources of IT risk and performing an IT audit. Students will further gain hands-on experience in analyzing and assessing IT risks and controls through various case studies, lectures, and discussions.

1. How does the course fit with the mission of the department? If course is mandated by an accrediting or certifying agency, include the directive.

The course fits in directly with the mission of the Accounting Department and is not mandated by an accrediting or certifying agency.

1. Student population served.

Undergraduate students at the senior level

1. Rationale for the level of the course (lower, upper, or graduate).

This is an advanced course.

**Assessment**

**Assessment Plan Modifications (Course Modifications Only)**

1. **Yes / No** Do the proposed modifications result in a change to the assessment plan? No

*If yes, please complete the Assessment section of the proposal*

**Relationship with Current Program-Level Assessment Process (Course modifications skip this section unless the answer to #18 is “Yes”)**

1. What is/are the intended program-level learning outcome/s for students enrolled in this course? Where will this course fit into an already existing program assessment process?

Outcome SLO-1: Demonstrate the ability to communicate accounting information effectively in writing.

Outcome SLO-2: Graduates of the undergraduate Accounting program at the NGCoB will be able to apply technology as a decision tool in the analysis and identification of solutions to accounting issues.

SLO-3: Think critically about accounting issues and topics

Where: This new course will reinforce outcome: SLO-1, SLO-2, and SLO 3 for students.

1. Considering the indicated program-level learning outcome/s (from question #19), please fill out the following table to show how and where this course fits into the program’s continuous improvement assessment process.

*For further assistance, please see the ‘Expanded Instructions’ document available on the UCC - Forms website for guidance, or contact the Office of Assessment at 870-972-2989.*

*(Repeat if this new course will support additional program-level outcomes)*

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| --- | --- |
| **Program-Level Outcome 1 (from question #19)** | SLO-1 Demonstrate the ability to communicate accounting information effectively in writing. |
| Assessment Measure | Assessed in Acct 4053 Auditing  Direct - Case assignment focusing on Student Writing Skills.  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning fall 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |

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| **Program-Level Outcome 2 (from question #19)** | SLO-2 **Graduates of the undergraduate Accounting program at the NGCoB will be able to apply technology as a decision tool in the analysis and identification of solutions to accounting issues.** |
| Assessment Measure | Assessed in Acct 4183 Accounting Analytics II  Direct - With rubric.  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning spring 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
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*(Repeat if this new course will support additional program-level outcomes)*

|  |  |
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| **Program-Level Outcome 3 (from question #19)** | SLO-3 Think critically about accounting issues and topics |
| Assessment Measure | Assessed in Acct 4023 Advanced Accounting  Direct - Case assignment focusing on student Critical Thinking abilities. Will need rubric by Spring 2022  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning spring 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
|  |  |

*(Repeat if this new course will support additional program-level outcomes)*

**Course-Level Outcomes**

1. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 1** | By successfully completing this course, students will be able to:  Establish an understanding of the IT environment and the role of the IT Auditor. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 2** | By successfully completing this course, students will be able to:  Recognize how corporate and IT governance practices impact the IT audit process. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 3** | By successfully completing this course, students will be able to:  Develop an understanding of the IT audit process, i.e., risk assessment, planning, standards, guidelines, and best practices. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
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| **Outcome 4** | By successfully completing this course, students will be able to:  Identify critical issues and recommend enterprise-specific practices to support and safeguard the governance of information and related technologies. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

**Bulletin Changes**

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| --- |
| **Instructions** |
| **Please visit** [**http://www.astate.edu/a/registrar/students/bulletins/index.dot**](http://www.astate.edu/a/registrar/students/bulletins/index.dot) **and select the most recent version of the bulletin. Copy and paste all bulletin pages this proposal affects below. Please include a before (with changed areas highlighted) and after of all affected sections.**  **\*Please note: Courses are often listed in multiple sections of the bulletin. To ensure that all affected sections have been located, please search the bulletin (ctrl+F) for the appropriate courses before submission of this form.** |

Before: URL for the Accounting BS, 2022-2023.

<https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77>

* [ISBA 2033 - Programming Fundamentals](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ISBA 3533 - Microcomputer Applications II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3003 - Intermediate Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3013 - Intermediate Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3053 - Cost Accounting with a Managerial Emphasis](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4013 - Tax Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4023 - Advanced Accounting and International Issues](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4033 - Accounting Information Systems](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4053 - Auditing I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4113 - Tax Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4133 - Accounting Statistics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4123 - Government and Not-For-Profit Accounting](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4183 - Accounting Analytics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [LAW 4043 - Law of Business Organizations](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**

After: For the 2023-2024 bulletin:

* [ISBA 2033 - Programming Fundamentals](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ISBA 3533 - Microcomputer Applications II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3003 - Intermediate Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3013 - Intermediate Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3053 - Cost Accounting with a Managerial Emphasis](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4013 - Tax Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4023 - Advanced Accounting and International Issues](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
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* [ACCT 4183 - Accounting Analytics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**

ACCT 4803 Information Technology Auditing and Control Sem Hours: 3

Key principles related to audit, control, monitoring, and assessment of an organization’s information technology and business systems. Spring.

* [LAW 4043 - Law of Business Organizations](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**