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| For Academic Affairs and Research Use Only |
| Proposal Number | BU31 |
| CIP Code:  |  |
| Degree Code: |  |

**Reconfiguration of Existing Degree Program Proposal Form**

(Also requires Arkansas Department of Higher Education (ADHE) approval)

**[X] Undergraduate Curriculum Council**

**[ ] Graduate Council**

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. Steven Muzatko | 2/3/2023 |

**Department Curriculum Committee Chair** |

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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |

**COPE Chair (if applicable)** |
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| James Doering | 2/3/2023 |

**Department Chair** |

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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |

**Head of Unit (if applicable)**   |
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| Mary Elizabeth Spence | 2/3/2023 |
| **Office of Accreditation and Assessment** |  |

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**Undergraduate Curriculum Council Chair** |
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| --- | --- |
| Philip Tew | 2/23/2023 |

**College Curriculum Committee Chair** |

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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |

**Graduate Curriculum Committee Chair** |
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| --- | --- |
| John Robertson | 2/23/2023 |

**College Dean** |

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| Len Frey | 3/22/2023 |

**Vice Chancellor for Academic Affairs** |
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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |

**General Education Committee Chair (if applicable)**   |  |

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

Dr. Steven Muzatko, smuzatko@astate.edu, 870-972-3988

1. **Title(s) of degree programs to be consolidated/reconfigured:**

Bachelor of Science in Accounting, Bachelor of Science in Information Systems and Business Analytics

1. **Proposed title of consolidated/reconfigured program:**

Bachelor of Science in Information Systems Audit and Control

1. **Proposed Effective Date:** Fall 2023
2. **Reason for proposed program consolidation/reconfiguration:**

*(Indicate student need/demand (projected enrollment) for the proposed program and document that the program meets employer needs using the ADFA Workforce Analysis Form)*

The demand for information systems (IS) auditors is increasing as organizations rely more heavily on technology and the need to ensure the integrity and security of their systems and data. IS auditors are responsible for assessing the effectiveness of an organization's information systems controls and identifying potential vulnerabilities. They also help organizations comply with regulatory requirements related to information security. The Bureau of Labor Statistics projects employment of two closely related fields, Information Security Analysts and Computer Systems Analysts. The job outlook for Information Systems Analysts during 2021-31 is expected growth of 35% (much faster than average. The job outlook for Computer Systems Analysts is expected growth of 9% (faster than average). (Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, at <https://www.bls.gov/ooh/computer-and-information-technology/information-security-analysts.htm> and <https://www.bls.gov/ooh/computer-and-information-technology/computer-systems-analysts.htm> ; visited January 22, 2023).

Proposed CIP Code:

11.1003 Computer and Information Systems Security/Auditing/Information Assurance.

Standard Occupational Classification (SOC) from CIP-SOC Crosswalk:

15-1212 Information Security Analysts

13-2011 Accountants and Auditors

North American Industry Classification System (NAICS):

541211 Offices of Certified Public Accountants

541512 Computer Systems Design Services

Existing Data – Describe any existing anecdotes or data you have that would shed light on the job prospects of graduates from the proposed academic program:

A mix of formal and informal discussions with employers and industry professionals located throughout the region suggest significant demand for graduates with information systems audit and control skills. Industry leaders who are on the accounting department advisory board stated that there is a strong demand for workers who have technical skills in information systems audit and control. This has been confirmed during ad hoc meetings with recruiters at career fairs.

The projected number of program enrollments for Years 1 - 3.

Year 1: 5 Students

Year 2: 10 Students

Year 3: 20 Students

The projected number of program graduates in 3-5 years.

Year 3: 5 Students

Year 4: 10 Students

Year 5: 15 Students

1. **Provide current and proposed curriculum outline by semester.**

*For undergraduate programs, please use Appendix A-8-semester plan form*

 *Indicate total semester credit hours required for the proposed program. If new courses are needed for the reconfiguration, approval for the courses must be requested prior to approval for the new degree. Underline any new courses. Identify required general education core courses with an asterisk. If utilizing courses from other departments, please color-code them and provide a key.*

|  |
| --- |
| **Arkansas State University-Jonesboro****Degree: Bachelor of Science****Major: Information Systems Audit and Control****Year: 2023-24** |
| Students requiring developmental course work based on low entrance exam scores (ACT, SAT, ASSET, COMPASS) may not be able to complete this program of study in eight (8) semesters. Developmental courses do not count toward total degree hours. **Students having completed college level courses prior to enrollment will be assisted by their advisor in making appropriate substitutions. In most cases, general education courses may be interchanged between semesters.** A minimum of 45 hours of upper division credit (3000-4000 level) is required for this degree. |
| **Year 1** |  | **Year 1** |
| **Fall Semester** |  | **Spring Semester** |
| **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |  | **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |
| **BUSN 1003** | First Year Experience Business | 33 |  |  | **\* FINE ARTS Credit** | Fine Arts Visual, Musical, or Theatre | 3 | X |
| **ISBA 1503** | Microcomputer Applications | 3 |  |  | **\* ECON 2313** | Principles of Macroeconomics | 3 | X |
| **\* ECON 2323** | Principles of Microeconomics | 3 | X |  | **\* ENG 1013** | Composition II | 3 | X |
| **\* ENG 1003** | Composition I | 3 | X |  | **\* History Credit** | HIST 2763 or 2773 or POSC 2103 | 3 | X |
| **MATH 1023** | College Algebra  | 3 |  |  | **\* Physical Science** | Physical Science Lecture and Lab | 4 | X |
| **Total Hours** |  | 15 |  |  | **Total Hours** |  | 16 |  |
| **Year 2** |  | **Year 2** |
| **Fall Semester** |  | **Spring Semester** |
| **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |  | **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |
| **ACCT 2033** | Intro to Financial Accounting | 33 |  |  | **ACCT 2133** | Intro to Managerial Accounting | 33 |  |
| **ECON 2113 or STAT 2003** | Business Statistics or Introduction to Statistics  | 3 |  |  | **ACCT 3003** | Intermediate Accounting I | 3 |  |
| **\* Life Science** | Life Science Lecture and Lab | 4 | X |  | **BCOM 2563** | Business Communication | 3 |  |
| **ACCT 2703** | Strategic Accounting Technologies I | 3 |  |  | **LAW 2023** | Legal Environment of Business | 3 |  |
| **\* Humanities Credit** | ENG 2003 or 2013 or PHIL 1103 | 3 | X |  | **ACCT 2713** | Accounting Analytics I | 3 |  |
|  |  |  |  |  |  |  |  |  |
| **Total Hours** |  | 16 |  |  | **Total Hours** |  | 15 |  |
| **Year 3** |  | **Year 3** |
| **Fall Semester** |  | **Spring Semester** |
| **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |  | **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |
| **ACCT 3013** | Intermediate Accounting II | 33 |  |  | **ACCT 4033** | Accounting Information Systems | 33 |  |
| **\* COMS 1203** | Oral Communications | 3 | X |  | **GSCM 3163** | Global Supply Chain Management | 3 |  |
| **MKTG 3013** | Marketing | 3 |  |  | **ISBA 3553** | Foundations of Business Analytics | 3 |  |
| **ISBA 3013** | Management Information Systems | 3 |  |  | **ISBA 3403** | Telecom and Networking Essentials | 3 |  |
| **ISBA 3403** | Database Management | 3 |  |  | **Elective** | Any Level | 3 |  |
| **Total Hours** |  | 15 |  |  | **Total Hours** |  | 15 |  |
| **Year 4** |  | **Year 4** |
| **Fall Semester** |  | **Spring Semester** |
| **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |  | **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |
| **FIN 3713** | Business Finance | 33 |  |  | **MGMT 4813** | Strategic Management | 33 |  |
| **ISBA 3603** | Systems Analysis and Design | 3 |  |  | **ISBA 4623** | Information Systems Security | 3 |  |
| **MGMT 3123** | Principles of Management | 3 |  |  | **ACCT 4803** | Information Technology Auditing and Control | 3 |  |
| **Elective** | Any Level | 3 |  |  | **Elective** | Any Level | 3 |  |
| **Elective** | Any Level | 3 |  |  | **Elective** | Any Level | 1 |  |
| **Total Hours** |  | 15 |  |  | **Total Hours** |  | 13 |  |
| **Total Jr/Sr Hours 48 Total Degree Hours 120** |
| **Graduation Requirements:**Completion of HIST 2763 or HIST 2773 or POSC 2103 English Proficiency (Grade of C or better in ENG 1003 and ENG 1013)2.50 in major AND at least a "C" in each course in major2.25 overall and at least 2.00 GPA at ASU2.25 in business core or at least a "C" in each core course50 % of business requirements completed at ASU-JonesboroMaximum of 30 credit hours via correspondence, extension, examination, PLA, Military or similar means; CLEP (30 hrs max) 45 JR/SR Hours after completing 30 hours120 Total Credit Hours30 of last 36 hours at ASU-Jonesboro32 ASU residence hoursMust have grade of C or better in MATH 1023, ACCT 2033 and ISBA 1503. |
| Blue is Information Systems and Business Analytics |
| Yellow is new course. |
| \* General education core courses |

1. **Will the proposed degree be offered:**
	1. **Traditional/Face-to-face** YES.
	2. **Distance/Online** NO.
		1. **If yes, indicate mode of distance delivery, and the percentage of courses offered via this modality (<50%, 50-99%, or 100%).**

Enter text...

* + 1. **If online, will it be offered through Global Initiatives/Academic Partnerships (AP)?**

Enter text...

1. **Will the proposed degree be offered off-campus?** NO
	1. **If yes, identify the off-campus location**

 Enter text...

1. **Provide documentation that proposed program has received full approval by licensure/certification entity, if required.**

 *(A program offered for teacher/education administrator licensure must be reviewed/approved by the Arkansas Department of Education prior to consideration by the Coordinating Board; therefore, the Education Protocol Form also must be submitted to ADHE along with the Letter of Notification).*

N/A

1. **List institutions offering similar program and identify the institutions used as a model to develop the proposed program.**

The following universities offer similar programs and were used as models to develop the proposed program:

* Bentley University
* Bowling Green State University
1. **Provide scheduled program review or specialized accreditation initial review date (within 10 years of program implementation).**

2026

1. **Is there differential tuition requested?** *If yes, please fill out the New Program/Tuition and Fees Change Form.*

NO.

1. **Graduate programs only: Will this program require a comprehensive exam?**

N/A

**Student Learning Outcomes**

Provide outcomes that students will accomplish during or at completion of this reconfigured degree. Fill out the following table to develop a 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.*

**University Outcomes**

Please indicate the university-level student learning outcomes for which this new program will contribute. Please complete the table by adding program level outcomes (PLO) to the first column, and indicating the alignment with the university learning outcomes (ULO). If you need more information about the ULOs, go to the [University Level Outcomes Website](http://www.astate.edu/a/assessment/student-learning-outcomes/files/ULOs%20for%20Website2.pdf).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **ULO 1: Creative & Critical Thinking** | **ULO 2: Effective Communication** | **ULO 3: Civic & Social Responsibility** | **ULO 4: Globalization & Diversity** |
| **PLO 1** |  | **X** |  |  |
| **PLO 2** | **X** |  |  |  |
| **PLO 3** | **X** |  |  |  |
| **PLO 4** | **X** |  |  |  |

***Note: Best practices suggest 4-7 outcomes per program; minors would have 1 to 4 outcomes.***

|  |  |
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| **Outcome 1** | Written Communication: Students will be able to demonstrate the ability to communicate information systems audit and control issues effectively in written communication. Effective communication includes coherence, clarity, conciseness, appropriate grammar, spelling, writing style, and presentation. |
| Assessment Procedure Criterion | Direct: Projects will be assessed with a Rubric |
| Which courses are responsible for this outcome? | ACCT 4033 Accounting Information Systems |
| Assessment Timetable | Collect data whenever course is offered. Assess every 3 years following the Neil Griffin College of Business assessment schedule. |
| Who is responsible for assessing and reporting on the results? | The course instructor, department assessment committee, and the department chair |

|  |  |
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| **Outcome 2** | Technology: Students will be able to apply technology as a decision tool in the analysis and identification of solutions to information systems audit and control issues. |
| Assessment Procedure Criterion | Indirect: The chair of the department undergraduate assessment committee will contact the Assessment Office for the BS Information Systems Audit and Control 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. |
| Which courses are responsible for this outcome? | ACCT 4803 Information Technology Auditing and Control |
| Assessment Timetable | Indirect: End of each 3 year cycle. |
| Who is responsible for assessing and reporting on the results? | The course instructor, department assessment committee, and the department chair |

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| **Outcome 3** | Critical Thinking: Students will demonstrate the ability to think critically about information systems audit and control issues and topics. Critical thinking skills include the identification of an issue in context, analysis of appropriate supporting evidence, integration of various positions, identification and assessment of conclusions, and the implications and consequences of decisions. |
| Assessment Procedure Criterion | Direct: Projects will be assessed with a Rubric |
| Which courses are responsible for this outcome? | ACCT 4803 Information Technology Auditing and Control  |
| Assessment Timetable | Collect data whenever course is offered. Assess every 3 years following the Neil Griffin College of Business assessment schedule. |
| Who is responsible for assessing and reporting on the results? | The course instructor, department assessment committee, and the department chair |

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| **Outcome 4** | Information Systems Audit and Control Knowledge: Students will demonstrate an understanding of technical standards from the areas of financial accounting and information systems audit and control. |
| Assessment Procedure Criterion | Direct: Projects will be assessed with a Rubric |
| Which courses are responsible for this outcome? | ACCT 4803 Information Technology Auditing and Control |
| Assessment Timetable | Collect data whenever course is offered. Assess every 3 years following the Neil Griffin College of Business assessment schedule. |
| Who is responsible for assessing and reporting on the results? | The course instructor, department assessment committee, and the department chair |

*Please repeat as necessary.*

**Appendix A, 8-Semester Plan**

(**Referenced in #9** - **Undergraduate Proposals Only)**

*Instructions: Please identify new courses in italics*.

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| **Arkansas State University-Jonesboro****Degree: Bachelor of Science****Major: Information Systems Audit and Control****Year: 2023-24** |
| Students requiring developmental course work based on low entrance exam scores (ACT, SAT, ASSET, COMPASS) may not be able to complete this program of study in eight (8) semesters. Developmental courses do not count toward total degree hours. **Students having completed college level courses prior to enrollment will be assisted by their advisor in making appropriate substitutions. In most cases, general education courses may be interchanged between semesters.** A minimum of 45 hours of upper division credit (3000-4000 level) is required for this degree. |
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| **ECON 2323** | Principles of Microeconomics | 3 |  |  | **ENG 1013** | Composition II | 3 |  |
| **ENG 1003** | Composition I | 3 |  |  | **History Credit** | HIST 2763 or 2773 or POSC 2103 | 3 |  |
| **MATH 1023** | College Algebra  | 3 |  |  | **Physical Science** | Physical Science Lecture and Lab | 4 |  |
| **Total Hours** |  | 15 |  |  | **Total Hours** |  | 16 |  |
| **Year 2** |  | **Year 2** |
| **Fall Semester** |  | **Spring Semester** |
| **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |  | **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |
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| **Life Science** | Life Science Lecture and Lab | 4 |  |  | **BCOM 2563** | Business Communication | 3 |  |
| **ACCT 2703** | Strategic Accounting Technologies I | 3 |  |  | **LAW 2023** | Legal Environment of Business | 3 |  |
| **Humanities Credit** | ENG 2003 or 2013 or PHIL 1103 | 3 |  |  | **ACCT 2713** | Accounting Analytics I | 3 |  |
|  |  |  |  |  |  |  |  |  |
| **Total Hours** |  | 16 |  |  | **Total Hours** |  | 15 |  |
| **Year 3** |  | **Year 3** |
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| **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |  | **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |
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| **COMS 1203** | Oral Communications | 3 |  |  | **GSCM 3163** | Global Supply Chain Management | 3 |  |
| **MKTG 3013** | Marketing | 3 |  |  | **ISBA 3553** | Foundations of Business Analytics | 3 |  |
| **ISBA 3013** | Management Information Systems | 3 |  |  | **ISBA 3403** | Telecom and Networking Essentials | 3 |  |
| **ISBA 3403** | Database Management | 3 |  |  | **Elective** | Any Level | 3 |  |
| **Total Hours** |  | 15 |  |  | **Total Hours** |  | 15 |  |
| **Year 4** |  | **Year 4** |
| **Fall Semester** |  | **Spring Semester** |
| **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |  | **Course No.** | **Course Name** | **Hrs** | **Gen Ed** |
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| **MGMT 3123** | Principles of Management | 3 |  |  | **ACCT 4803** | Information Technology Auditing and Control | 3 |  |
| **Elective** | Any Level | 3 |  |  | **Elective** | Any Level | 3 |  |
| **Elective** | Any Level | 3 |  |  | **Elective** | Any Level | 1 |  |
| **Total Hours** |  | 15 |  |  | **Total Hours** |  | 13 |  |
| **Total Jr/Sr Hours 48 Total Degree Hours 120** |
| **Graduation Requirements:**Completion of HIST 2763 or HIST 2773 or POSC 2103 English Proficiency (Grade of C or better in ENG 1003 and ENG 1013)2.50 in major AND at least a "C" in each course in major2.25 overall and at least 2.00 GPA at ASU2.25 in business core or at least a "C" in each core course50 % of business requirements completed at ASU-JonesboroMaximum of 30 credit hours via correspondence, extension, examination, PLA, Military or similar means; CLEP (30 hrs max) 45 JR/SR Hours after completing 30 hours120 Total Credit Hours30 of last 36 hours at ASU-Jonesboro32 ASU residence hoursMust have grade of C or better in MATH 1023, ACCT 2033 and ISBA 1503. |

**Bulletin Changes**

|  |
| --- |
| **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.**  |

Paste bulletin pages here...

**Reference 2022-23 Undergraduate Bulletin.**

**Programs A-Z (https://catalog.astate.edu/content.php?catoid=3&navoid=75)**

• -----

• Information Systems and Business Analytics, Minor

• Information Technology (IT), Certificate

• -----

**Programs A-Z (https://catalog.astate.edu/content.php?catoid=3&navoid=75)**

• -----

• Information Systems and Business Analytics, Minor

• Information Systems Audit and Control, BS

• Information Technology (IT), Certificate

• -----

**Programs by Department (https://catalog.astate.edu/content.php?catoid=3&navoid=77)**

**ARKANSAS STATE UNIVERSITY**

**-----------------**

**Neil Griffin College of Business**

Go to information for Neil Griffin College of Business.

**-----------**

**Department of Accounting**

Go to information for Department of Accounting.

**Associate of Science**

• Accounting, AS

**Bachelor of Science**

• Accounting, BS

**Minor**

• Accounting, Minor

**-----------**

**Programs by Department (https://catalog.astate.edu/content.php?catoid=3&navoid=77)**

**ARKANSAS STATE UNIVERSITY**

**-----------------**

**Neil Griffin College of Business**

Go to information for Neil Griffin College of Business.

**-----------**

**Department of Accounting**

Go to information for Department of Accounting.

**Associate of Science**

• Accounting, AS

**Bachelor of Science**

• Accounting, BS

• Information Systems Audit and Control, BS

**Minor**

• Accounting, Minor

**-----------**

**Neil Griffin College of Business**

Return to: Programs by Department

*Professor Jim Washam, Dean*

*Professor Patricia Quinn Robertson Johnston, Interim Associate Dean*

**Mission Statement**

The mission of the Neil Griffin College of Business is to provide high-quality management education to traditional and non-traditional students in the MidSouth and to provide support for businesses and communities through research, economic development activities, and consultative services.

The college strives to build challenging programs of excellence with emphasis on leadership/values, international business, technology, entrepreneurship, and economic development through an educational process that fosters analytical thinking, problem solving, communication skills, and experiential learning. Emphasis is placed on undergraduate education, while meeting the needs of the business community through select graduate degrees and professional workforce development programs.

The college is committed to enhancing professional development of faculty and staff through support of applied research, instructional development, and professional growth activities in a collegial environment. Professional development is also provided to students through student organizations, honor societies, and action-based learning.

The Mission is strengthened through ongoing review and continuous improvement of all programs and activities.

Because knowledge of technology is essential to success in business, the college provides three modern computer labs for student use. To broaden their educational experiences, students may become involved in auxiliary and outreach activities through the Supply Chain Management Program, Small Business & Technology Development Center, Economic Education Program, and seminars.

The Neil Griffin College of Business is comprised of four academic departments: Accounting, Information Systems and Business Analytics, Economics and Finance, and Management, Marketing and Supply Chain. Through these departments, the college offers ten baccalaureate degrees and two associate degree program. The Delta Center for Economic Development is the outreach branch of the college. This center provides students with the opportunity to participate in various college initiatives to partner with the business community to enhance the economic growth and development of the region and state.

Two graduate degrees are available in the Neil Griffin College of Business: the Master of Business Administration (MBA) and the Master of Accountancy (MACC). Students should refer to the Graduate Bulletin for complete details about these programs.

**Neil Griffin College of Business**

Return to: Programs by Department

*Professor Jim Washam, Dean*

*Professor Patricia Quinn Robertson Johnston, Interim Associate Dean*

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**Department of Accounting**

Return to: Programs by Department

*Professor James Doering, Chair*

**Professors:** Dancer, Doering, Robertson

**Associate Professor:** Muzatko

**Assistant Professors:** Carmark, Desai, Powell

**Instructors:** Fan, Gammon, Reed

**ACCOUNTING PROGRAM:** The accounting major prepares students for rewarding careers as industrial accountants, cost analysts, controllers, tax accountants, members of financial regulatory teams such as the IRS or banking auditors, independent auditors in CPA firms, and internal auditors. A-State accounting graduates work for manufacturing firms, in government agencies, in banking, in not-for-profit entities, and in public accounting.

The A-State undergraduate degree with accounting major requires 120 course hours. Many states, including Arkansas, currently require 150 hours to sit for the Certified Public Accountant (CPA) exam. The CPA license is only required by law for individuals doing audits; however, many non-auditors wish to pursue the CPA exam as a credential verifying the value of their education. Students interested in the CPA exam should plan an additional 30 hours of credits with their advisor, preferably by beginning work on their Masters of Accountancy (MAcc) degree. See the A-State Graduate Bulletin for details on the MAcc program.

Accounting majors (a) should not take accounting courses during their freshman year and (b) should consult with their advisors concerning CPA exam requirements.

**Attempt Limit for Undergraduate Accounting**

* **Policy:** Students are limited to a maximum of three attempts in each upper-level undergraduate accounting course.
* **Effective Date:** This policy is effective starting in fall semester 2015. Attempts prior to this effective date will not be counted in the application of this policy.
* **Right of Appeal:** Students with extenuating circumstances may appeal the application of this policy to the department chair. If a waiver of the policy is granted for a particular course, the student must enroll in that class in the next term the course is offered and successfully complete the course in that term.
* **Definitions:** An “attempt” is defined as either a full-term enrollment with a letter grade or Incomplete being posted or a partial-term enrollment that ends with a withdrawal and a W being posted to the transcript.

Please visit http://www.astate.edu/college/business/.

**Programs**

**Major**

* Accounting, AS
* Accounting, BS

**Minor**

* Accounting, Minor

**Department of Accounting**

Return to: Programs by Department

*Professor James Doering, Chair*

**Professors:** Dancer, Doering, Robertson

**Associate Professor:** Muzatko

**Assistant Professors:** Carmark, Desai, Powell

**Instructors:** Fan, Gammon, Reed

**ACCOUNTING ~~PROGRAM~~ MAJOR:** The accounting major prepares students for rewarding careers as industrial accountants, cost analysts, controllers, tax accountants, members of financial regulatory teams such as the IRS or banking auditors, independent auditors in CPA firms, and internal auditors. A-State accounting graduates work for manufacturing firms, in government agencies, in banking, in not-for-profit entities, and in public accounting.

The A-State undergraduate degree with accounting major requires 120 course hours. Many states, including Arkansas, currently require 150 hours to sit for the Certified Public Accountant (CPA) exam. The CPA license is only required by law for individuals doing audits; however, many non-auditors wish to pursue the CPA exam as a credential verifying the value of their education. Students interested in the CPA exam should plan an additional 30 hours of credits with their advisor, preferably by beginning work on their Masters of Accountancy (MAcc) degree. See the A-State Graduate Bulletin for details on the MAcc program.

Accounting majors (a) should not take accounting courses during their freshman year and (b) should consult with their advisors concerning CPA exam requirements.

**INFORMATION SYSTEMS AUDIT AND CONTROL MAJOR:** Information Systems Audit and Control (ISAC) professionals play a vital role in ensuring the integrity and security of an organization's information systems, as well as in compliance with laws and regulations. The ISAC degree at A-State is a specialized field within the broader disciplines of accounting and information systems. The curriculum requires courses in financial and managerial accounting, business processes, information systems, data management and governance, information security, and ERP configuration. Skills can be applied to a wide range of industries, such as public accounting, finance, healthcare, and government, providing students with a wide range of career options. The program encourages internships and other hands-on learning experiences, providing students with valuable skills and connections to help them succeed in their careers. The degree in ISAC prepares students to take exams for several professional certifications. Globally recognized credentials for which this degree qualifies students include the Certified Information System Auditor (CISA).

**Attempt Limit for Undergraduate Accounting**

* **Policy:** Students are limited to a maximum of three attempts in each upper-level undergraduate accounting course.
* **Effective Date:** This policy is effective starting in fall semester 2015. Attempts prior to this effective date will not be counted in the application of this policy.
* **Right of Appeal:** Students with extenuating circumstances may appeal the application of this policy to the department chair. If a waiver of the policy is granted for a particular course, the student must enroll in that class in the next term the course is offered and successfully complete the course in that term.
* **Definitions:** An “attempt” is defined as either a full-term enrollment with a letter grade or Incomplete being posted or a partial-term enrollment that ends with a withdrawal and a W being posted to the transcript.

Please visit http://www.astate.edu/college/business/.

**Programs**

**Major**

* Accounting, AS
* Accounting, BS
* Information Systems Audit and Control, BS

**Minor**

* Accounting, Minor

**Information Systems Audit and Control, BS**

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A complete 8-semester degree plan is available at https://www.astate.edu/info/academics/degrees/

**UNIVERSITY REQUIREMENTS:**

See University General Requirements for Baccalaureate degrees *(For Neil Griffin College of Business requirements, see here)*

**FIRST YEAR MAKING CONNECTIONS COURSE:**

* BUSN 1003 - First Year Experience Business **Sem. Hrs: 3**

**GENERAL EDUCATION REQUIREMENTS:**

* See General Education Curriculum for Baccalaureate Degrees **Sem. Hrs: 35**

**Students with this major must take the following:**

* ECON 2313 - Principles of Macroeconomics **Sem. Hrs: 3**
* ECON 2323 - Principles of Microeconomics **Sem. Hrs: 3**
* COMS 1203 - Oral Communication **Sem. Hrs: 3** *(Required Departmental Gen. Ed. Option)*

A “C” or better in

MATH 1023 – College Algebra **Sem. Hrs. 3**

**NEIL GRIFFIN COLLEGE OF BUSINESS CORE COURSES:**

*(See Business Core)*

**MAJOR REQUIREMENTS:**

Students must maintain a minimum GPA of 2.5 AND a grade of at least a “C” for each course in the major.

* ACCT 2703 Strategic Accounting Technologies I **Sem. Hrs: 3**
* ACCT 2713 Accounting Analytics I **Sem. Hrs: 3**
* ACCT 3003 - Intermediate Accounting I **Sem. Hrs: 3**
* ACCT 3013 - Intermediate Accounting II **Sem. Hrs: 3**
* ACCT 4033 - Accounting Information Systems **Sem. Hrs: 3**
* ACCT 4803 Information Technology Auditing and Control **Sem. Hrs: 3**
* ISBA 2523 Telecommunication and Networking Essentials **Sem. Hrs: 3**
* ISBA 3403 Database Management **Sem. Hrs: 3**
* ISBA 3603 Systems Analysis and Design **Sem. Hrs: 3**
* ISBA 4623 Information Systems Security **Sem. Hrs: 3**

**Sub-total: 30**

**ELECTIVES:**

Electives **Sem. Hrs: 13**

**TOTAL REQUIRED HOURS: 120**

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