ACCOUNTING INFORMATION SYSTEMS

Introduction

Accounting Information Systems (B.S.)
Chair: Ian J. Redpath, JD, LLM

The Accounting Information Systems Program is part of the Richard J. Wehle School of Business (https://www.canisius.edu/academics/our-schools/richard-j-wehle-school-business) and is accredited by the prestigious Association to Advance Collegiate Schools of Business (AACSB). As a Jesuit institution, you will also take a strong core of courses that emphasizes writing skills, logic and breadth of knowledge about the human experience. The Jesuit tradition of developing both intellect and character translates into accounting professionals who concern themselves with not only the financial health of an organization but also its professional integrity and its contribution to society as a whole.

The Accounting Information Systems (AIS) Program is designed for students to gain the knowledge and skills required to bridge the gap between accounting and technology. AIS is a unique program, started in 2002, as one of only 30 schools offering similar programs in the U.S. AIS majors are often dual majors with accounting who join the AIS program after starting at Canisius while some students major only in AIS. The AIS major skills are in demand in the marketplace. Some AIS graduates choose careers in technical positions such as an Information Systems Auditor for high paying jobs with public accounting firms and financial institutions. These positions typically pay higher starting salaries than the entry level accounting positions. Other graduates use their AIS knowledge to supplement their accounting skills to enhance their performance in their professional careers and improve the chances of landing their first professional position.

From its inception, the AIS program has strived to reinforce concepts with state of the art technology that expands the career opportunities of our graduates. More recently, in the summer of 2013, Canisius College joined the SAP University Alliance (http://scn.sap.com/community/uac) which enables the college to use SAP software for instructional purposes. SAP is the worldwide leader in enterprise resource planning (ERP) software solutions. Students benefit from hands on use of SAP software throughout the AIS program. The SAP initiative was made possible through partnerships with local businesses.

Courses are taught by full-time faculty members who bring real-world knowledge to the classroom through their experiences as accounting and systems professionals. You will benefit from the department’s close ties with business leaders who often provide internship opportunities, permanent jobs, and valuable advice. Additional information is available at the Accounting Information Systems website (https://www.canisius.edu/academics/programs/accounting-information-systems).

General Education Requirements

All undergraduate students must complete either the Canisius Core Curriculum (http://catalog.canisius.edu/undergraduate/academics/curricular-information/core-curriculum) or the All-College Honors Curriculum (http://catalog.canisius.edu/undergraduate/academics/curricular-information/all-college-honors-program).

Free Electives

Free electives are courses in addition to the Core Curriculum or Honors Curriculum and major requirements sufficient to reach the minimum of 120 credit hours required for graduation. Students may graduate with more but not less than 120 credit hours.

Major Requirements

Business Core

Required courses for all business majors (http://catalog.canisius.edu/undergraduate/wehle-school-business/business-core)

Additional Major Requirements

ACC 301 Intermediate Accounting I 3
ACC 303 Cost Accounting 3
ACC 307 Accounting Information Systems 3
ACC 331 E-Business 3
ISB 340 Database Management Systems 3
MGT 370 Managerial Environment 3
ACC 426 Information Systems Auditing 3
ACC 452 Enterprise Systems 3
ENG 389 Business Communication 3

Total Credits 76-78

1 Students may substitute LAW 371 or LAW 372 for MGT 370.

Typical Schedule

120 hours - BS in Business Administration (Major: Accounting Information Systems)

Freshman

Fall
FYS 101

Spring
ENG 101

Select one of the following:

MAT 105, MAT 109, MAT111 or MAT115

MAT 106 (A&S Elective if MAT 109, MAT 111 or MAT 115 was taken in fall.)

MAT 105, MAT 109, MAT111 or MAT115

Business International Requirement

Sophomore

Fall
MGT 101
ACC 211
ECO 255
ISB 101

Spring
MKT 201
ACC 212
ECO 256
ACC 307

Field of Knowledge 4 - History

Junior

Fall
ACC 301
ACC 303
FIN 201

Spring
ACC 331
ENG 389
A&S Elective

Field of Knowledge 1 - Religion

Field of Knowledge 6 - Science

Field of Knowledge 3 - Arts

Field of Knowledge 2 - Philosophy

Field of Knowledge 5 - Science
### Course Offerings

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 211</td>
<td>Principles of Accounting I</td>
<td>3</td>
<td>For Accounting Majors. Fundamental concepts and procedures of financial accounting with emphasis on asset and liability valuations and income determination. Offered: fall &amp; spring.</td>
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<tr>
<td>ACC 212</td>
<td>Principles of Accounting II</td>
<td>3</td>
<td>For Accounting Majors. Fundamental concepts and procedures of financial and managerial accounting with emphasis on asset funding, including debt and equity and cash flows. Accounting applications of present value concepts, introduction to budgeting and product costing. During the Spring semester the course has a mandatory 3 hour non-credit recitation section for professional development. The objective is to guide students as they develop the communication and leadership skills valued by the accounting profession. Prerequisite: minimum grade of C in ACC 211; or minimum grade of B+ in ACC 201 &amp; permission of the department chair (this is by discretion of the chair and is only granted on a case by case basis). Offered: fall &amp; spring.</td>
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<tr>
<td>ACC 301</td>
<td>Intermediate Accounting I</td>
<td>3</td>
<td>First of a two-course sequence. In-depth accounting concepts and theories pertaining to external financial reporting. Emphasis on theories surrounding asset valuations, liability and equity measurements, income determination and cash flows. Prerequisite: minimum grade of C in both ACC 211 &amp; ACC 212, junior standing, &amp; overall GPA of 2.0. students who took ACC 201 or transfer students with minimum grade of B+ and permission of the department chair may enroll in ACC 301 only if they concurrently enroll in ACC 210 (this is within the discretion of the chair and is only granted on a case by case basis). Offered: fall &amp; spring.</td>
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<tr>
<td>ACC 303</td>
<td>Cost Accounting</td>
<td>3</td>
<td>Preparation and analysis of data utilized by management in planning and control decisions. Inventory valuation and reporting methods. Establishment and use of standards and budgets. The department offers ACC 303PD sections. These sections have a mandatory professional development lab attached to them. Their objective is to guide students as they develop the communication and leadership skills valued by the accounting profession. The course has a mandatory 3 hour non-credit recitation section. Prerequisite: ACC 211, ACC 212, junior standing, &amp; an overall GPA of 2.0. Offered: fall &amp; spring.</td>
</tr>
<tr>
<td>ACC 331</td>
<td>E-Business</td>
<td>3</td>
<td>Challenges, opportunities and strategies in electronic mediated business such as systems development, cyber security and business intelligence including data analytics and visualization. Prerequisite: ACC 307 (may register concurrently). Offered: spring.</td>
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<tr>
<td>ACC 426</td>
<td>Information Systems Auditing</td>
<td>3</td>
<td>Information system control design and auditing in the internet, electronic and paperless environment; management of security technology; operating and application system processing controls; prevention of unauthorized activity. Prerequisite: minimum grade of C in each of ACC 307 &amp; one of the following: ACC 331, ACC 452, or ACC 425. Offered: fall.</td>
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<tr>
<td>ISB 340</td>
<td>Database Management Systems</td>
<td>3</td>
<td>Design and application of database management systems. Topics include structured query language (SQL), data structures, querying and report writing, database design and administration, data mining and security. Prerequisite: ISB 101 or equivalent. Offered: every fall.</td>
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