ACCOUNTING INFORMATION SYSTEMS (BS)

Introduction
 Accounting Information Systems (BS)
 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. The AIS program emphasizes student’s developing in demand skills in the areas of data analytics, business process knowledge and information technology risk assessment. 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 market place. 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 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/).

Curriculum
 An Ignatian Foundation
 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/). Many schools refer to their college-wide undergraduate requirements as “general education” requirements. We believe that the core curriculum and the honors curriculum are more than a series of required classes; they provide the basis for a Jesuit education both with content and with required knowledge and skills attributes that are central to our mission.

Free Electives
 Students may graduate with a bachelor’s degree with more but not less than 120 credit hours. Free electives are courses in addition to the Canisius Core Curriculum or All-College Honors Curriculum and major requirements sufficient to reach the minimum number of credits required for graduation. The number of credits required to complete a bachelor’s degree may vary depending on the student’s major(s) and minor(s).

Major Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
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<tbody>
<tr>
<td>ACC 301</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 303</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACC 307</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACC 331</td>
<td>E-Business</td>
<td>3</td>
</tr>
<tr>
<td>ISB 340</td>
<td>Database Management Systems</td>
<td>3</td>
</tr>
<tr>
<td>MGT 370</td>
<td>Managerial Environment</td>
<td>3</td>
</tr>
<tr>
<td>ACC 426</td>
<td>Information Systems Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACC 452</td>
<td>Enterprise Systems</td>
<td>3</td>
</tr>
<tr>
<td>ENG 389</td>
<td>Business Communication</td>
<td>3</td>
</tr>
<tr>
<td>Total Credits</td>
<td></td>
<td>76-78</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fall</th>
<th>Spring</th>
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<tbody>
<tr>
<td>ENG 111</td>
<td>ENG 112</td>
</tr>
<tr>
<td>Select one of the following:</td>
<td>PHI 101</td>
</tr>
<tr>
<td>MAT 105, MAT 109, MAT 111 or MAT 115</td>
<td>MAT 106 (A&amp;S Elective if MAT 109, MAT 111 or MAT 115 was taken in fall.)</td>
</tr>
<tr>
<td>ECO 101</td>
<td>ECO 102</td>
</tr>
<tr>
<td>RST 101</td>
<td>Business International Requirement</td>
</tr>
<tr>
<td>BUS 101</td>
<td></td>
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</tbody>
</table>

Sophomore

<table>
<thead>
<tr>
<th>Fall</th>
<th>Spring</th>
</tr>
</thead>
<tbody>
<tr>
<td>MGT 101</td>
<td>MKT 201</td>
</tr>
<tr>
<td>ACC 211</td>
<td>ACC 212</td>
</tr>
<tr>
<td>ECO 255</td>
<td>ECO 256</td>
</tr>
<tr>
<td>ISB 101</td>
<td>ACC 307</td>
</tr>
<tr>
<td>Field of Knowledge 4 - History</td>
<td>Field of Knowledge 3 - Arts</td>
</tr>
</tbody>
</table>
BUS 201

Junior

Fall
ACC 301
ACC 303
FIN 201
Field of Knowledge 1 - Religion
Field of Knowledge 2 - Philosophy

Spring
ACC 331
ENG 389
A&S Elective

ACC 301 Intermediate Accounting I 3 Credits
For Accounting Majors. Fundamental 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 201 & ACC 212, junior standing, & overall GPA of 2.0.
Offered: fall & spring.

ACC 303 Cost Accounting 3 Credits
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 212, junior standing, & an overall GPA of 2.0.
Offered: fall & spring.

ACC 307 Accounting Information Systems 3 Credits
Development, organization, and implementation of accounting and management information systems. Emphasis on enterprise risk management, systems controls, processing cycles, and systems development life cycle.
Prerequisite: ACC 201 & ISB 101.
Offered: fall & spring.

ACC 311 Principles of Accounting I 3 Credits
For Accounting Majors. Fundamental concepts and procedures of financial accounting with emphasis on asset and liability valuations and income determination.
Offered: fall & spring.

ACC 312 Principles of Accounting II 3 Credits
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 1 hour non-credit recitation section for preparation for the intermediate accounting series.
Prerequisite: minimum grade of C- in ACC 201.
Offered: spring & summer.

ACC 301 Intermediate Accounting I 3 Credits
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 201 & ACC 212, junior standing, & overall GPA of 2.0.
Offered: fall & spring.

ACC 303 Cost Accounting 3 Credits
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 212, junior standing, & an overall GPA of 2.0.
Offered: fall & spring.

ACC 307 Accounting Information Systems 3 Credits
Development, organization, and implementation of accounting and management information systems. Emphasis on enterprise risk management, systems controls, processing cycles, and systems development life cycle.
Prerequisite: ACC 201 & ISB 101.
Offered: fall & spring.

ACC 211 Principles of Accounting I 3 Credits
For Accounting Majors. Fundamental concepts and procedures of financial accounting with emphasis on asset and liability valuations and income determination.
Offered: fall & spring.

ACC 212 Principles of Accounting II 3 Credits
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 1 hour non-credit recitation section for preparation for the intermediate accounting series.
Prerequisite: minimum grade of C- in ACC 201.
Offered: spring & summer.

ACC 331 Data Analytics in Accounting 3 Credits
Overview of electronic business transactions emphasizing concepts and foundations underlying data analytics for accounting. Course provides theoretical foundations of business intelligence, descriptive analytics, data visualization, and predictive analytics. Students apply data analytic concepts through the use of analytics software.
Prerequisite: ACC 307 (may register concurrently).
Offered: every spring.

ACC 426 Information Systems Auditing 3 Credits
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 & one of the following: ACC 331, ACC 452, or ACC 425.
Offered: fall.

ACC 452 Enterprise Systems 3 Credits
Evaluating enterprise information, enterprise resource planning (ERP) system design and functionality, data integrity, use of financial and non-financial information for organizational decision-making, business process improvement and risk management.
Prerequisite: minimum grade of C- in ACC 307.
Offered: spring.

ISB 340 Database Management Systems 3 Credits
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.