

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

**NEW OR MODIFIED COURSE PROPOSAL FORM**

Undergraduate Curriculum Council

Graduate Council

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.

Dr. Hrishikesh Desai December 2, 2022  
**Department Curriculum Committee Chair**

ENTER DATE...  
**COPE Chair (if applicable)**

James Doering December 2, 2022  
**Department Chair**

ENTER DATE...  
**Head of Unit (if applicable)**

Melodie Philhours December 6, 2022  
**College Curriculum Committee Chair**

ENTER DATE...  
**Undergraduate Curriculum Council Chair**

**Director of Assessment (new courses only)**

ENTER DATE...  
**Graduate Curriculum Committee Chair**

Jim Washam 01/03/2023  
**College Dean**

Len Frey  3/3/23  
**Vice Chancellor for Academic Affairs**

ENTER DATE...  
**General Education Committee Chair (if applicable)**

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

Dr. Hrish Desai, [hdesai@astate.edu](mailto:hdesai@astate.edu), 870-680-8316

**2. 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.”

**3.**

	Current (Course Modifications Only)	Proposed (New or Modified) <i>(Indicate “N/A” if no modification)</i>
<b>Prefix</b>		ACCT
<b>Number*</b>		5803
<b>Title</b> (include a short title that’s 30 characters or fewer)		Information Technology Auditing and Control (Short title for Banner: IT Auditing and Control)
<b>Description**</b>		This course examines the key principles related to audit, control, monitoring, and assessment of an organization’s information technology and business systems.

\* 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.

**4. 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).

a. **Yes / No** Are there any prerequisites? NO

a. If yes, which ones?

b. Why or why not?

A Foundational course to take ACCT 5803 IT Auditing and Control is not needed

b. **Yes / No** Is this course restricted to a specific major? NO

a. If yes, which major?

**5. Proposed course frequency** [Modification requested? Yes/No]  
(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, "irregular.") *Not applicable to Graduate courses.*

**6. 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

**7. 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

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

**9. 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.

MIS 5803

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

Yes

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

a. If yes, what program?

Enter text...

**11. 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

### 12. 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

### 13. Proposed special features **[Modification requested? Yes/No] NO**

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

### 14. Department staffing and classroom/lab resources

One Faculty, Regular Classroom

- a. Will this require additional faculty, supplies, etc.? No.

### 15. **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)

#### 16. Justification for Modification(s)

Enter text...

### New Course Justification (New Courses Only)

#### 17. 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.

- b. 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.

- c. Student population served.

Undergraduate students at the senior level

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

This is an advanced course.

## Assessment

### Assessment Plan Modifications (Course Modifications Only)

18. **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")

19. 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 # 1 Knowledge: Students will apply appropriate professional knowledge to a) develop and measure, b) analyze, and c) communicate financial and other business information.

Outcome #2 Data Analytics and Professional Judgment: Students will apply data analysis skills and professional judgment to solve problems and make decisions in a business setting.

Outcome # 3 Research: Students will demonstrate an ability to find and communicate answers to accounting and tax questions by using the appropriate tools to conduct research in original sources of accounting and tax standards.

Outcome # 4 Communication: Students will demonstrate an ability to communicate effectively.

20. 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)*

<b>Program-Level Outcome 1 (from question #19)</b>	Outcome # 1 Knowledge: Students will apply appropriate professional knowledge to a) develop and measure, b) analyze, and c) communicate financial and other business information.
Assessment Measure	Assessed in ACCT 6073. Students will be given an exam covering four subject areas (Financial Accounting, Managerial Accounting, Auditing, and Taxation). The test will include CPA Exam style questions. Scores on each subject matter component of the exam will be converted to a three-point scale using the following table: Greater than 80% = Exceeds Expectations 65% to 80% = Meets Expectations
Assessment Timetable	The assessment for accounting knowledge in the revised learning assessments will begin in the fall semester of 2021 and will be repeated in the fall semester of every odd year

	thereafter. Knowledge was assessed for the last time in the existing learning assessment in the fall semester of 2019.
Who is responsible for assessing and reporting on the results?	The Department Chair and the Accounting Graduate Curriculum Committee are responsible for assessing and reporting results.

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

<b>Program-Level Outcome 2 (from question #19)</b>	Outcome #2 Data Analytics and Professional Judgment: Students will apply data analysis skills and professional judgment to solve problems and make decisions in a business setting.
Assessment Measure	Assessed in ACCT 5183. Students will be assigned a case that includes a large data set. Students will be asked to analyze the data and answer a series of questions that require the student to explain the meaning of the numbers to a non-technical audience and apply professional judgment to select between possible courses of action. The student's answers will be evaluated using a rubric developed by the Accounting Graduate Curriculum Committee.
Assessment Timetable	Beginning spring semester 2021 and every odd spring thereafter.
Who is responsible for assessing and reporting on the results?	The Department Chair and the Accounting Graduate Curriculum Committee are responsible for assessing and reporting results.

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

<b>Program-Level Outcome 3 (from question #19)</b>	Outcome # 3 Research: Students will demonstrate an ability to find and communicate answers to accounting and tax questions by using the appropriate tools to conduct research in original sources of accounting and tax standards.
Assessment Measure	Assessed in ACCT 6073 Students are required to complete a major research paper as their capstone experience in the MAcc. The research portion of each paper will be evaluated using a rubric developed by the Accounting Graduate Curriculum Committee.
Assessment Timetable	Beginning fall semester of 2020 and every fall semester of even years thereafter.
Who is responsible for assessing and reporting on the results?	The Department Chair and the Accounting Graduate Curriculum Committee are responsible for assessing and reporting results.

reporting on the results?	

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

<b>Program-Level Outcome 4 (from question #19)</b>	Outcome # 4 Communication: Students will demonstrate an ability to communicate effectively.
Assessment Measure	Assessed in ACCT 6073 Students complete a major research paper as their capstone experience in the MAcc. Students will orally present their findings to the class. The student's papers and oral presentations will be evaluated using a rubric developed by the Accounting Graduate Curriculum Committee.
Assessment Timetable	The assessment for communication under the revised learning goals will begin with the spring 2022 and will be repeated in the fall semester of even years thereafter. Communication under the existing learning goals will be assessed in the 2019-2020 school year.
Who is responsible for assessing and reporting on the results?	The Department Chair and the Accounting Graduate Curriculum Committee are responsible for assessing and reporting results.

**Course-Level Outcomes**

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

<b>Outcome 1</b>	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
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*(Repeat if needed for additional outcomes)*

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

<b>Outcome 3</b>	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.
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Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
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Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting
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*(Repeat if needed for additional outcomes)*

<b>Outcome 4</b>	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.
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Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
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Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting
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*(Repeat if needed for additional outcomes)*

## Bulletin Changes

### Instructions

Please visit <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 with Data Analytics, MAcc, 2022-2023.

[https://catalog.astate.edu/preview\\_program.php?catoid=4&poid=965&returnto=113](https://catalog.astate.edu/preview_program.php?catoid=4&poid=965&returnto=113)

- [ACCT 5023 - Advanced Accounting and International Issues](#) Sem. Hrs: 3
- [ACCT 5113 - Tax Accounting II](#) Sem. Hrs: 3
- [ACCT 5133 - Accounting Statistics](#) Sem. Hrs: 3
- [ACCT 5183 - Accounting Analytics](#) Sem. Hrs: 3
- [ACCT 6073 - Applied Professional Research](#) Sem. Hrs: 3
- [ACCT 6153 - Audit Analytics](#) Sem. Hrs: 3
- [MIS 6473 - Data Mining](#) Sem. Hrs: 3
- [MIS 6543 - Business Analytics](#) Sem. Hrs: 3

After the change

- [ACCT 5023 - Advanced Accounting and International Issues](#) Sem. Hrs: 3
- [ACCT 5113 - Tax Accounting II](#) Sem. Hrs: 3
- [ACCT 5133 - Accounting Statistics](#) Sem. Hrs: 3
- [ACCT 5183 - Accounting Analytics](#) Sem. Hrs: 3
- 
- [ACCT 5803 - Information Technology Auditing and Control](#) Sem Hours: 3
- 
- This course examines the key principles related to audit, control, monitoring, and assessment of an organization's information technology and business systems.
- [ACCT 6073 - Applied Professional Research](#) Sem. Hrs: 3
- [ACCT 6153 - Audit Analytics](#) Sem. Hrs: 3
- [MIS 6473 - Data Mining](#) Sem. Hrs: 3
- [MIS 6543 - Business Analytics](#) Sem. Hrs: 3