

Accounting Information Systems

Effective Fall 2008

College of Business, San Jose State University
Department of Accounting & Finance

Program Advisor:

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Requirements:

General Education:	48-51 units	
Business Pool:	12 units	(6 of these 12 units fulfill GE requirements)
Non-Business Support Courses:	14 units	(6 of these 12 units fulfill SJSU Studies requirements)
Lower Division Business Core:	7 units	
Upper Division Business Core:	27 units	(3 units fulfill SJSU Studies requirements)
AIS Concentration:	27 units	
Total Units	123 Units	

Accounting Information Systems Concentration (27 units)

Required Concentration Courses:

_____ Bus1	120A	Accounting Information Systems
_____ Bus1	121A	Intermediate Accounting I
_____ Bus1	121B	Intermediate Accounting II
_____ Bus1	123A	Tax Factors of Business & Investment Decisions
_____ Bus1	120B	Accounting Information Systems Risk Assessment
_____ Bus1	120C	AIS Network Environments and Controls
_____ Bus1	120D	Accounting, Security, and Control Issues in E-commerce
_____ Bus1	120G	Programming & Systems Development in AIS

Select one of the following electives required within the concentration:

_____ Bus1	120E	Current Topics in IT Audit
_____ Bus1	124	Forensic Accounting
_____ Bus1	127A	Honor's Practicum in Corporate Financial Management #
_____ Bus1	129A	Financial Auditing
_____ Bus1	129B	Operational Auditing

*Bus 120A is a prerequisite to Bus 120B. Bus 121A is a prerequisite to Bus 121B. Bus 121B is a prerequisite to all of the following courses: Bus 122B, Bus 124, Bus 125, Bus 126, Bus 129A, and Bus 129B.

#**BUS 127A** is a corporate-sponsored project class. Students will be admitted based on minimum GPA in BUS 121A, 121B, 122A, 173A; overall GPA of 3.2 or higher; review of resume, successful interview, and selection by the faculty advisor.

Grade Requirements:

To qualify for a Baccalaureate Degree in Business Administration with a concentration in Accounting and Information Systems, each of the following courses must be completed with a grade of "C" or better:

Bus 20, 120A, 120B, 120C, 120D, 120G, 121A, 121B, 122A, and 123A, 127A, 129A, 129B, or 120E.

Any of these courses in which a grade of "C-" or below is earned must be repeated and completed with a grade of "C" or better.

A 2.0 (C average) is required in the major in order to earn the BS degree. The cumulative GPA for all business courses must be 2.0 or better in order to graduate.

Business Pool

These courses require a "C-" or better and must be completed and cleared by BSAC, located in BBC 008 (924-3435) prior to taking upper division Business courses. NOTE: Students must earn a "C" or better in Math 70 and ENGL 1B to fulfill GE requirements.

_____ Math 70	Finite Math	_____ Bus 20	Financial Accounting
_____ English 1B	English Composition	_____ Bus 90	Business Statistics

Non-Business Support Courses

_____ Econ 1A	Principles of Econ: Macro	_____ Econ 1B	Principles of Econ: Micro
_____ Phil 186	Professional Business Ethics (@)	_____ Non-Business Global Perspectives (#)	

(See approved list in BSAC)

Lower Division Business Core

_____ Bus 10*	Discovering Business*	_____ Bus 91L	Computer Tools for Business
_____ Bus 80	Legal Environment of Business		(1 unit)

*Not required; however, this course is recommended for Freshman

Upper Division Business Core

_____ COMM 100W, ENGL 100WB, or LLD 100WB	(Requires passing of WST)
_____ Bus 122A	Management Accounting and Control Systems
_____ Bus 130	Fundamentals of Marketing
_____ Bus 140	Fundamentals of Operations Management
_____ Bus 160	Fundamentals of Management and Organizational Behavior
_____ Bus 170	Fundamentals of Finance
_____ Bus 187	Global Dimensions of Business
_____ Bus 188	Business Systems and Policy
_____ Bus 189	Strategic Management (Graduating Seniors Only)
_____ Bus 190	Quantitative Business Analysis

General Education (48-51 units)

Core GE

A. Basic Skills		9
A1. Oral Communication	3	
A2. Written Communication	3	
A3. Critical Thinking	3	
B. Science & Mathematical Concepts		9
B1&2. Science (including lab)	6	
B4. Math Concepts (Math 70)	3	
C. Humanities and Arts		9
C1. Arts	3	
C2. Letters	3	
C3. Written Communication (Engl 1B)	3	
D. Social Science		9
D1. Human Behavior	3	
D2. Comparative Systems	3	
D3. Social Issues	3	
E. Human Understanding		3
F1. American History*	0-3	
F2. US Constitution*	0-3	
F3. CA Government*	0-3	

* Areas F1 - 3 may also Areas D2 & D3

SJSU Studies (Formerly Advanced GE)

R. Earth & Environment	3
S. Self & Society (Phil 186) @	3
V. Culture & Civilization (#)	3
Z. Written Communication II	3

(100W)

@ - Self & Society GE course (Phil 186) will satisfy this requirement

- Culture & Civilization GE course will satisfy this requirement

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**BS Business Administration
Concentration in Accounting & Information Systems**

Accounting & Information System Concentration Courses

- Bus 120A* **Accounting Information Systems**
Documentation, flow and processing of accounting information in business organizations; related principles of internal control; system design principles. Computerized and non-computerized procedures are used for processing. (Prerequisites: Bus 20 and 100W with a minimum grade of “C” in each.)
3 units
- Bus 120B* **Accounting Information Systems Risk Assessment**
Control and audit issues related to information systems are introduced in the course. In addition, hands-on, project-oriented computer lab sessions are used to develop working knowledge and skills in using Microsoft Excel and Access as application development tools to accounting information systems.
(Prerequisites: Bus 120A with a minimum grade of "C")
3 units
- Bus 120C* **AIS Network Environments and Controls**
Students will be exposed to accounting and control issues under the current network arrangements in small, medium, and large corporations, including issues as data integrity and access control of the network. Students will also learn the Internet interfaces and network configuration related to accounting/finance functions.
(Prerequisites: Bus 120A with a minimum grade of "C")
3 units
- Bus 120D* **Security, Control and Audit Issues in E-commerce**
Students will be exposed to overall functional capabilities of the security of different IS platforms, and how to audit the security of these platforms. Students will be exposed to the E-Commerce IT environments with regard to accounting, internal control and audit issues.
(Prerequisites: Bus 120B and Bus 120C with a minimum grade of “C”)
3 units
- Bus 120E* **Current Topics in IT Audit**
Students will be exposed to real life audit environment cases. Students will apply the EDP auditing techniques of integrated audit risk management, auditing of platforms, applications, and network as appropriate. Additionally, discussion of network security, including telecommunications, firewall, encryption and other current IT Audit issues will be included as part of IT discussion.
(Prerequisites: Bus 120D with a minimum grade of “C”)
3 units
- Bus 120F* **Practicum in Accounting Information Systems**
A project-oriented course providing students with practical experience in implementing accounting information systems. Project management, internal controls and advanced AIS topics such as enterprise resource planning will also be covered.
(Prerequisites: Bus 120D with a minimum grade of “C”)
3 units
- Bus 121A* **Intermediate Accounting I**
Principles, control, and theory of accounting for assets; correction of prior years earnings; measurement and determination of income. Projects involving spreadsheet software required.
(Prerequisites: Bus 20 and 100W with a minimum grade of “C” in each)
3 units
- Bus 121B* **Intermediate Accounting II**
Principles, control, and theory of accounting for liabilities and equities; preparation, utilization, and analysis of cash flow and fund statements; financial ratios and statistical analysis of financial statements accounting data.

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Projects involving spreadsheet software required. (Prerequisites: Bus 100W and 121A with a minimum grade of “C” in each)

3 units

Bus 122A

Cost Management

Examination of the nature, objectives and procedures of cost management as applied to product and service costing, decision making, and cost planning and control systems.

(Prerequisites: Bus 20 and 100W with a minimum grade of “C” in each)

3 units

Bus 123A

Tax Factors of Business Decisions

Introductory course in taxation with emphasis on certain themes that pervade the federal income tax system and its impact on business. Property transactions, deferral techniques, accounting periods and methods, and research techniques with emphasis on corporations.

(Prerequisites: Bus 20, 100W, and 121A with a minimum grade of “C” in each)

3 units

Bus 129A

Financial Auditing

Emphasis on traditional role of a test function – rendering of an opinion on published financial statement; the public accounting profession, generally accepted auditing standards, professional ethics, auditing procedures, work paper presentation, and report writing. Projects involving spreadsheet software required.

(Prerequisites: Bus 100W, 120A, 121A, 121B, 122A with a minimum grade of “C” in each)

3 units

Bus 129B

Operational Auditing

Study of professional and technical aspects of internal and operational auditing with emphasis on concepts, ethical conduct and significance in preparation/implementation of the audit and its findings. Effectiveness and efficiency of audits in industry and not-for-profits will be covered.

(Prerequisites: BUS 100W, 120A, 121A, 121B, and 122A with a minimum grade of “C” in each)

3 units

MIS Concentration Courses

Bus 92

Introduction to Business Programming

Skills developed through analysis of problems common to business applications of computers. Emphasis on structured program design and programming IPO (Input/Processing/Output charting and pseudocode used for problem analysis.)

(Prerequisite: Bus 91L with a “C” or better)

3 units

Bus 93

Introduction to Systems Analysis and Design

Methodologies of structured systems and their application to business information systems. Emphasis on user-friendly, well analyzed, and documented systems. Projects involving computer assisted software engineering and case studies used.

(Prerequisite: Bus 91L with a “C” or better)

3 units