University of Wisconsin-Whitewater

Curriculum Proposal Form #4R

# **Change in or Deletion of an Existing Course**

Type of Action (check all that apply)

 [x]  Pre-requisite Change

[ ]  Add Cross-listing \* [ ]  Technological Literacy

[ ]  Course Deletion [ ]  Title Change
[ ]  Number Change [ ]  Writing Requirement

[ ]  (other)

**Effective Term**:

**Current Course Number** (*subject area and 3-digit course number)*: ACCOUNT 761
**Cross-listing *(if applicable)***: n/a

**New Course Number** (*subject area and 3-digit course number*): **n/a**

**Cross-listing *(if applicable)***: **n/a**

**\*If adding a cross-listing, include the following:**

Required in the major:

Required in the minor:

Number of credits: Lab hours/week:

Contact hours/week: Repeatable

**Current Course Title**:

**New Course Title**:

**25-Character Abbreviation** *(if new title)*:

**Sponsor(s)**: Carol J. Normand

**Department(s):** Accounting

**College(s):**

**List all programs that are affected by this change:**

Accounting

If programs are listed above, will this change affect the Catalog and Advising Reports for those programs? If so, have Form 2's been submitted for each of those programs?

(Form 2 is necessary to provide updates to the Catalog and Advising Reports)

[x]  NA [ ]  Yes [ ]  They will be submitted in the future

Proposal Information: ([***Procedures for form #4R***](http://acadaff.uww.edu/UCC/Curriculum_Handbook_09/Procedures_form4R.docx))

1. **Detailed explanation of changes** (use FROM/TO format)

***FROM:***

### ACCOUNT 761 **Accounting And Management Information Systems 3 u**

This course focuses on theory and principles underlying the design and installation of accounting and management information systems, including an in-depth investigation into internal control structures and the integration and impact of the computer on the total information system.

Prereq: ACCOUNT 244 or ACCOUNT 701, and ACCOUNT 249 or ACCOUNT 342 or ACCOUNT 725.

***TO:***

### ACCOUNT 761 **Accounting And Management Information Systems 3 u**

This course focuses on the ways in which various components are integrated to provide relevant and reliable financial information for decision making. The concept of enterprise risk management (ERM) is introduced as well the use of COSO’s internal control framework to determine ways in which accounting and business processes can be improved.

Prereq: ACCOUNT 244 or ACCOUNT 701, and ACCOUNT 249 or ACCOUNT 342 or ACCOUNT 725, and ACCOUNT 261 or ACCOUNT 341.

## Justification for action

Originally this course was taught from an application point of view, however, the course now has a theory focus that uses knowledge of accounting principles beyond the two basic accounting courses. Because students expect the course to have an MIS/ IT focus and an accounting focus, students without a solid accounting theory background now struggle with the course.