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AMCIS 1999 Proceedings

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(AMCIS)

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December 1999

# Rebirth of Accounting Information Systems Curricula

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### Recommended Citation

Gogan, Janis; Smith-David, Julie; Eining, Martha; Fedorowicz, Jane; and Porter, Leslie, "Rebirth of Accounting Information Systems Curricula" (1999). *AMCIS 1999 Proceedings*. 63.  
<http://aisel.aisnet.org/amcis1999/63>

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# Rebirth of Accounting Information Systems Curricula

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## Introduction

Businesses' increased reliance upon information technologies (for improved transaction processing, process redesign, electronic commerce, knowledge management, and other key activities) has led to new roles for corporate accountants, IT professionals, and internal and external auditors (Bell, et al, 1997; Elliott, 1994). Public accounting firms are attempting to adapt to these changes by identifying new business opportunities and developing new knowledge-management capabilities (Black, 1995). Frank Marrs, KPMG national managing partner of assurance services, recently stated: "We were offering a 100-year-old product, based on techniques that have not kept pace with the technology..." (Cheney, 1995). Marrs reports that the introduction of new, more broadly defined "assurance services" are accompanied by significant changes in strategy (e.g., broader scope of work) and organizational structure (e.g., more specialists; fewer hires of recent college graduates).

In order to capitalize on new IT-enabled opportunities and to control the attendant risks, managers, IT professionals, and accountants have been called upon to take a more holistic view of the organization, its strategy and its environment and to re-examine their traditional roles, responsibilities, and reporting relationships. This gives rise to demand for an accounting information systems curriculum which introduces students to new techniques, best practices, and emerging issues, while also helping students to develop durable and transferable competencies to meet tomorrow's challenges. There is also an opportunity to integrate some new materials across the MIS, accounting, and management curricula.

This panel will examine several schools' experiences in redesigning their accounting information systems curricula to meet these new demands. Representatives from Arizona State, Bentley College, University of

Southern California, and the University of Utah will address issues such as:

- As public accounting firms expand their "assurance services" offerings, what are the implications for AIS curricula at the undergraduate and graduate levels?
- How are schools addressing the technical, pedagogical and other challenges that attend the development and use of new course materials based on enterprise software packages such as SAP?
- Is significant change required in processes of curriculum development and approval, in order to introduce new material that matches the pace of change in industry? How are public accounting firms and corporations helping this effort?
- In order to design appropriate new course materials and curricula, many faculty members need to upgrade both their hands-on IT skills and their understanding of IT-driven organizational and industrial transformation. How are schools addressing this faculty- development challenge?

The panelists and their schools' programs are briefly described below.

## Arizona State University

Julie Smith David will discuss the integration of Computer Information Systems and Accountancy. Accounting students at ASU build a strong foundation in systems knowledge while taking four required systems courses at the undergraduate level, and they can take over 70% of their graduate courses at the intersection of accounting and information systems. ASU provides hands-on experiences to their students using tools including programming languages (C++, Visual Basic), database (Access, Oracle); and Enterprise Resource Planning concepts (JD Edwards, SAS).

## Bentley College

Jane Fedorowicz will discuss Bentley's new undergraduate accounting information systems major and new MS-AIS degree program. Significant changes have been made in the traditional accounting degree offerings in order to dovetail with these new programs. All of the accounting courses in the MS/AIS program have been developed especially for the new program. For example, the traditional 3-credit Audit course has been replaced with a 1.5 credit course in Foundations of Assurance Services, followed by 1.5 credit courses in Financial Statement Assurance, E-Commerce Assurance, and other assurance services. AIS students gain hands-on exposure to Great Plains, SAP, and other tools.

## University of Southern California

Les Porter will describe USC's multi-platform approach for hands-on software use. In core accounting courses, USC uses Great Plains Dynamics to introduce accounting cycles, internal controls, and database concepts. They use Sage Software MAS 90 to introduce the chart of accounts and discuss data modeling. AIS majors use JD Edwards to address issues in systems implementation, and they are encouraged to take an SAP-based course offered in the CIS department. USC is considering a switch from JD Edwards to Peoplesoft.

## University of Utah

Martha Eining, University of Utah will talk about their overall focus on AIS, from undergraduate issues to the PhD program. Students have the option of taking courses that combine an emphasis on accounting and systems at all levels. Utah is currently growing an IS focus within accounting since there is no MIS presence within the business school. They have been able to provide positive experiences for students by leveraging current faculty strengths, access to a variety of software packages and applications available with special university and other provisions.

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