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# Charting the future of Accounting Information Systems (AIS) courses

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## Panel: Charting the future of Accounting Information Systems (AIS) Courses

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### ABSTRACT

The accounting information systems (AIS) course is a key part of the undergraduate degree for professional accountants. Additionally, many Masters of Accountancy programs offer advanced AIS coursework. Information systems educators bring interdisciplinary strengths to how these courses are developed, executed, assessed, and adjusted for the future of the accounting profession. There is some debate over what the content, structure, and proposed conduct of this course should be among traditionally-prepared accounting educators and practitioners, and this debate is extended when the information systems perspective is included. Course designs have included a “skills orientation” (e.g., accounting software based), projects emulating engagement management for public accounting and small-business situations, control and governance concepts, and advanced technology experiences such as XBRL and SAP. The purpose of the panel will be to discuss differences in course design, and to propose ideas for future AIS course designs that will meet needs of the accounting profession.

### Keywords (Required)

Education, accounting information systems, curriculum, internal controls.

### INTRODUCTION

The accounting information systems (AIS) course is a key part of the undergraduate degree program preparation for professional accountants. Additionally, many Masters of Accountancy programs offer advanced topics in accounting information systems coursework. Information systems educators bring interdisciplinary strengths to how these courses are developed, executed, assessed, and adjusted for the future of the accounting profession.

There is some debate over what the content, structure, and proposed conduct of this course should be among traditionally-prepared accounting educators and practitioners, and this debate is extended when the information systems perspective is included. Some educators advocate a “skills orientation”, that focuses on the use of actual accounting software (such as QuickBooks or Accounting Control Language) and/or intermediate level skills applying Microsoft Excel and Access tools. Others call for more project-based work, emulating real world engagement management in public accounting and small-business situations. Still others emphasize control and governance concepts and/or advanced technology experiences such as XBRL, SAP, and/or data warehouses/Business Intelligence. The purpose of the panel will be to discuss fully the known differences in course design, and to propose ideas for future AIS course designs that will meet future needs of the accounting profession.

### PANEL OBJECTIVES

The purpose of the panel will be to discuss the differences in the AIS course design, and to propose ideas for future AIS course designs that will meet future needs of the accounting profession. Initial areas of exploration include:

- What core concepts and skills should be taught, and why
- How the course adds value to future accounting professionals (beyond the basics required by state boards of accountancy)
- What additional software resources are used to support the course
- Different approaches that may enhance student learning
- The best practices for assessing learning

As panelists, we have a goal of summarizing our panel discussion from the conference and submitting a panel report for editorial review at the *Communications of the Association for Information Systems journal*.

### **PANELISTS AND CONTENT FOCUS**

The panel will begin with a short introduction, followed by brief position statements by each of the panelists. The panel will then open the floor for discussion. The goal of the panel is to be highly interactive, with input from the audience being highly encouraged. Time allocations for panelist vs. audience discussion will be determined once the session timeframe is known by the panel moderator.

Chair/Moderator: Chelley Vician, University of St. Thomas –Minnesota

Skip White (University of Delaware)

- Sharing design of 2 AIS courses
  - The first focuses on the data modeling using the REA ontology and then implementing AIS examples in Access
  - The second focuses on strategic IS topics in accounting & business; including social networking, cloud computing, security, XBRL, SEC reporting, Web services, ERP, and SOX
- Our overall trend in AIS is less traditional AIS topics and more emerging IT topics and current issues

Pam Neely (State University of New York Brockport)

- Sharing results of spring 2012 execution of AIS in “project-based approach” in typical face-to-face classroom and online. The content of the course included four applied projects: a manual project to reinforce the accounting cycle from source documents through financial statements that I have developed over the years, a textbook based QuickBooks project, a Peachtree project based on the transactions from the manual project, and five accounting based Excel projects.
- Presentation to include comparison & contrast of results from spring 2012

Nicole Velasquez (Utah State University)

- Sharing results of AIS work at Pepperdine University, including two active projects requiring students to learn AIS content by building small information systems, complete with internal controls.
- Two large development projects are used; the first project focuses on the revenue cycle, while the second project augments the first by adding the expenditure cycle. Projects are completed in teams of 3-5 students. The projects are based on a written case study and include an engagement letter, statement of GAAP, internal control summary, detailed internal control matrices, REA diagram, and implemented database (data normalization and MS Access implementation).
- Feedback indicates that basic learning does happen through lectures and homework, but that a deeper understanding and appreciation of concepts happens through building and implementing the project. Furthermore, extending the first project gives students the opportunity to revisit and refine their skills - in some ways, this extension is "easier" because they have figured out and are mastering skills developed in the first project. In some ways, the extension is more challenging because their improved understanding challenges them to find non-obvious ways to improve the system (e.g., through controls, advanced reporting, etc.)

Ron Premuroso (University of Montana)

- remote participant
- Sharing initial results from survey of AIS educators (sent to 800 educators) regarding what is covered in the introductory AIS courses

Chelley Vician (University of St. Thomas – Minnesota)

- Sharing graduate AIS course design including nonprofit organizations internal controls review as major course project
- Summarizing known content and approaches, based on panelist and audience discussion
- Gathering audience and panelist discussion of future needs for AIS educators for publication in subsequent CAIS panel report.