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EMPLOYER EXPECTATIONS OF THE ACCOUNTING INFORMATION SYSTEMS MAJOR: SETTING THE COURSE FOR A NEW AIS CURRICULUM

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Abstract

As the need for new hires with accounting and information technology knowledge increases, universities are increasingly offering new academic programs to meet this need. Accounting Information Systems (AIS), a hybrid undergraduate major that combines content from the traditional accounting and computer information systems majors, and often includes major-specific AIS coursework, is now beginning to gaining a broad acceptance as an academic major by students and their future employers. But, this new academic program, AIS, is still in the early stages of development and the business recruiters that are hiring these students are not fully aware of the academic knowledge these students have been given. This research project explore the recruiter's perceptions and expectations of the undergraduate AIS major. It will also provide recommendations for future AIS curriculum modifications.

Keywords: Accounting Information Systems, curriculum and employer expectations

Introduction

As of 1999, only nine universities that are accredited by the AACSB International – The Association to Advance Collegiate Schools of Business, offer an undergraduate major, track, emphasis, focus, specialty or double major in Accounting Information Systems (Bryant, Weishar, & Fordham). In light of the 150-hour requirement, the increasing demand for technologically competent accounting graduates, and the acknowledgement that accounting students are highly accepting of information technology (Dillon, Garner, Kuilboer, and Quinn, 1998), the number of recognized AIS programs is expected to increase as we move into the next millennium.

AIS graduates need to know more than the application of software productivity tools, information technology vocabulary, and introductory programming languages. The new internet driven economy and the change in existing business models now requires AIS graduates to know how information technology is used to facilitate and drive the business, including such topics as interoffice communication, on-demand information for decision making, and the importance of strategic planning and partnerships (Albrecht & Sack, 1999). In addition, electronic commerce, direct business-to-business communication, paperless work processes, and many other technology-intensive innovations create new challenges and opportunities for accountants who also have expertise in information systems.

Currently, most AIS academic programs meet these high technology needs by requiring a series of existing accounting and computer information systems (CIS) courses (Bryant, Weishar, & Fordham, 1999). This method takes advantage of the varying skill sets of faculty outside the accounting discipline and provides for the sharing of scarce resources (i.e., faculty knowledge and computer software, laboratories, and access). However, in discussions with graduates from AIS programs, some faculty find that this method prevents the AIS program from “achieving the synergy necessary for students to relate more advanced information systems concepts to complex accounting problems” (Fordham, Bryant, and Benke, 1997). For example, at one institution AIS program graduates describe the CIS courses in the AIS curriculum as “too narrow” or “too deep”. The course content is designed for senior-level CIS majors, is exceptionally technical, and contains few classroom or textbook examples that center on accounting situations (Fordham, Bryant, and Benke, 1997).

The ideal AIS program will blend accounting and information systems content in a way that maximizes resources, provides quality instruction and content for AIS students, and meets the expectations of employers and recruiters.

Methodology

The methodology of the study is divided into two phases. First, a curriculum analysis is performed on the 12 previously recognized accredited AIS programs and the five AIS programs newly identified during the scope of this study (Table 1). In order to determine the focus of the current AIS programs the required accounting and information systems content from each course syllabus is divided, grouped, and recorded into specific subject matter categories (a preliminary example is presented in Table 2). The material is presented in table form and shows the required content for each AIS program and the combined content for all AIS programs. This analysis determines the existing accounting and information systems subject matter currently deemed necessary by AIS program faculty. Results of phase one are to be presented at AMCIS 2001 as Research in Progress.

Table 1. AACSB International Accredited Universities with AIS Programs

Previously Recognized	Newly Identified
Central Michigan University	Arizona State University
University of Colorado at Colorado Springs	Bowling Green State University
Colorado State University	California State University, Chico
Eastern Michigan University	University of Nevada, Reno
University of Illinois	University of West Florida
James Madison University	
University of Kansas	
University of Massachusetts	
Murray State University	
Virginia Poly Inst & State University	
Western Michigan University	
Western Washington	

Table 2. Example Subject Matter Categories and Course Content Found in AIS Programs

<p>Programming Concepts</p> <p>arrays and tables cobol coding documentation flow charting testing visual basic</p>	<p>Data Communication Concepts</p> <p>local area networks (LAN) network applications networking telecommunications wide-area networks (WAN)</p>	<p>Internet Concepts</p> <p>electronic commerce internet searching web page design web page programming</p>
<p>Database Concepts</p> <p>relational database database design data modeling normalization entity relationship diagrams Microsoft Access Oracle SQL</p>	<p>Accounting Concepts</p> <p>Accounting cycle accounting software AIS theory auditing AIS or EDP internal control production cycle revenue cycle</p>	<p>Other Concepts</p> <p>ethics team building verbal communication written communication</p>

During the second phase of the study, the subject matter or content from the collective course syllabi will be listed on a questionnaire. Employers, that previously hired or are currently hiring undergraduate AIS majors, graduates from AIS programs, and faculty that associate themselves with AIS programs will be asked to complete the questionnaire by rating each subject matter item on a Likert five-point scale with 1 labeled "Absolutely Necessary," 3 labeled as "Neutral," and 5 as "Absolutely Unnecessary." Demographic characteristics of employers, AIS program graduates, and AIS faculty along with information on geographic location will be included. In addition, to assist with the final analysis, comments will be requested from the employers, AIS program graduates and AIS faculty that complete the survey.

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