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# **Merging Accountancy and Computer Information Systems Programs at Arizona State University: A Snapshot of Current Progress and Continuing Challenges**

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## **ABSTRACT**

This article provides a brief report on progress and continuing challenges facing the recently merged accountancy and computer information systems programs at Arizona State University. It provides a case study of programmatic evolution and curricular redesign in information systems. Distinctions between computer information systems programs and programs in other functional areas of business are becoming blurred. Students are increasingly choosing to enter dual degree programs which combine computer information systems educational preparation with preparation in more traditional functional areas of business. Additionally, increasing numbers of recruiters are hiring students from both traditional functional areas and computer information systems programs. This report describes a curricular strategy involving the merged programs which integrates interleaved program delivery, heterogeneous cohorts, and an intertwined prerequisite structure.

## **Introduction**

We now live in the information economy [3]. Enabled by computers and communication technology, information and knowledge have become the cornerstones of the new economy, and business organizations have reengineered to obtain competitive advantage. However, the widely publicized organizational restructurings of the last decade have bypassed the academic enterprise. Yet, as Peter Drucker prophetically stated thirty years ago, "learning and teaching are going to be more deeply affected by the new availability of information than any other area of human life" [4, p. 26]. This forecast has been reiterated in the following dire prediction: "Thirty years from now, the big university campuses will be relics. Universities won't survive" [5, p. 127]. Widely known futurist Stan Davis also foresees dramatic changes in higher education. He predicts an increasing role for business in education because information and knowledge have become the important tools for adding value. As a consequence, he foresees that, "as business becomes more influential in setting educational objectives, we will get a strong dose of business values." [2, pg. 37]

These predictions about the forthcoming restructuring of higher education have a positive aspect. Optimistically, academia has the opportunity to respond by making adjustments that will result in an ongoing and successful organization. In this paper, we characterize Arizona State University's (ASU) College of Business's (COB) recent restructuring as an early example of these transformation processes. As business colleges strive to improve by developing strategic niches, the likelihood is that more multi-disciplinary teams will be delivering programs to provide a sufficiently large class to attract recruiters. In this context, information systems programs of the near future will be more closely coordinated with other business college programs in order to focus on a college's strategic niche.

## **Illustrative Transformation**

The recent merger of ASU's accountancy and computer information systems faculties has provided programmatic and pedagogical synergies. The merger compelled both faculties to address the needs of modern business recruiters. Curriculum redesign efforts have been completed with input from an industry advisory board composed of both accounting and computer information systems professionals. The resulting programs in both accountancy and information systems are interleaved in both course content and

"hands on" computing experiences. Dual degree options combining both disciplines have been streamlined thereby allowing a large number of students to major in both information systems and accounting. A strategy of matriculating heterogeneous class cohorts provides a broad mix of skills, knowledge, and experience for classroom exercises, dialogue, and cooperative learning. These cohorts mirror the variety of backgrounds of customers and coworkers with whom information systems professionals will work. To accommodate heterogeneous cohorts, an intertwined prerequisite structure is in place.

## **The Programs**

ASU's COB has targeted the Master of Business Administration (MBA) Program as a primary means of enhancing national recognition. To this end, the COB has collaborated with business partners to improve the two year curricula. Now, the first year prepares students in the area of general management, and the second year focuses on technical preparation in three targeted areas: information management, supply chain management, and services marketing. The recently merged accountancy and information systems faculties have been responsible for administering the second year focus area in information management. Often referred to as the "Techno MBA," the program simultaneously offers a second degree: the Master of Science in Information Management (MSIM). This dual MBA/MSIM degree program includes seven computer information systems courses, one management course, and two accounting courses (See Figure 1). A major project spans two of three trimesters and includes on-site work by student teams in a variety of Phoenix-based organizations.

At the graduate level, a Master of Accountancy (MACC) degree is also offered. This degree includes seven courses in accounting information systems and three CIS courses. The MSIM and MACC degree programs, in addition to serving the MBA program, are positioned to provide options given the impending one-hundred fifty hour semester course hour requirement for membership in the AICPA.

The dual degree approach has been extended to the undergraduate curriculum (See Figure 2). Dual undergraduate accountancy (ACC) and computer information systems (CIS) degrees are offered on a four year format that requires only two additional classes during the second and third summer, or twelve additional hours in CIS beyond the undergraduate accounting curricula to obtain the CIS degree. The average semester course hour load for the regular academic year is fifteen hours for this dual degree program. In addition to the dual degree, three required courses in CIS have been added to the undergraduate accounting degree, and one course in accounting information systems has been added as a requirement for the undergraduate CIS degree.

The Ph.D. programs in accounting and CIS are individually designed for entering students given their background and research interests. Courses are typically taken in both CIS and accounting by all students completing basic coursework for the Ph.D. programs.

## **Continuing Challenges**

Offering the variety of interleaved programs discussed above has provided several challenges that are currently being addressed. Most importantly, the formation of heterogeneous cohorts is difficult given varying levels of prerequisite knowledge within a class section. To address this problem, the current plan is to cohort the second year MBA/MSIM dual degree students into a single class section for the entire second year. A second class section will cohort the direct admits to the MSIM program and the MACC program's CIS courses.

The temporary solution of placing all second year MBA students into a single cohort is anticipated to require additional curricula development in the 1997-98 academic year. Planning is underway for a more technical option for the MSIM program that will be offered along with the current program that is more managerial-strategy oriented. This technical option will be designed for students with a heavier technical background, for example, undergraduate degrees in the sciences and engineering. A target market for both

orientations is consulting firms that typically hire graduates from both the managerial strategy and technical tracks.

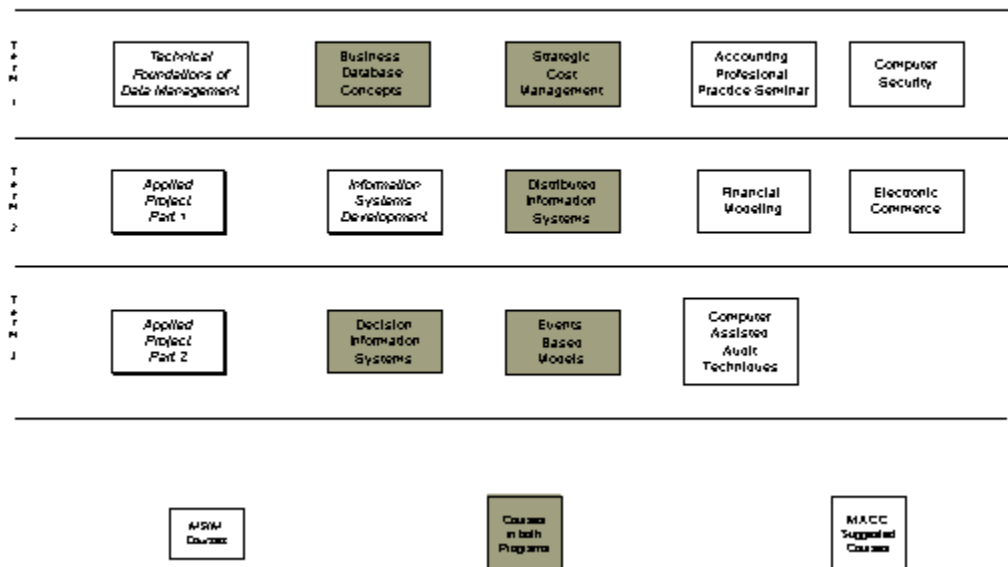
## Conclusion

This paper has characterized the future of business education as involving significant restructuring and redesign. As an ongoing case study, ASU's merged accountancy and information systems faculties deliver interleaved programs with curricula to prepare students for successful business careers. The approach has been to place students in heterogeneous cohorts, and this approach has been a source of continuing challenges. One example is the intertwined prerequisite structure that has created some issues surrounding the level of prerequisite knowledge in specific class sections. In addition, a more technical option will be introduced to the MSIM Program to accommodate students with technical undergraduate degrees. The combined foci are intended to serve the dual recruiting strategies of organizations.

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### Program of Study for the MSIM and MACC Degrees at Arizona State University



Note: MSIM students are required to take one elective course. The additional MACC courses are all acceptable elective course.

Figure 1: Recommended Graduate Programs

## Degree Requirements for CIS and Accountancy Majors at Arizona State University

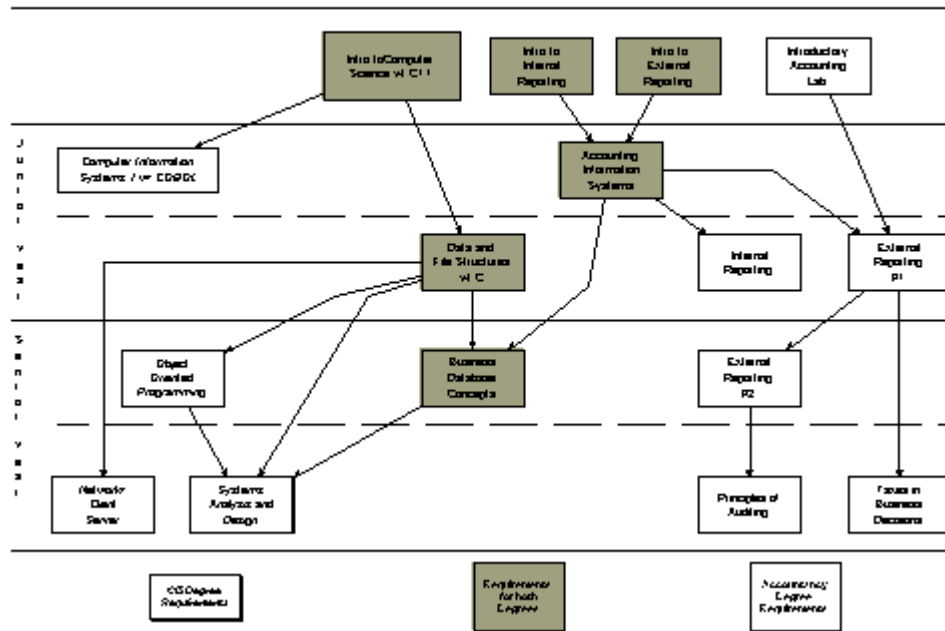


Figure 2: Recommended Undergraduate Programs