INTEGRATING INFORMATION TECHNOLOGY INTO THE ACCOUNTING CURRICULUM

Deb Sledgianowski, Zarb School of Business, Hofstra University, 134 Hofstra University, Hempstead, NY 11549, 516-463-4759, deb.sledgianowski@hofstra.edu

ABSTRACT

The Association to Advance Collegiate Schools of Business (AACSB) International has mandated new standards for earning the Accounting accreditation [1]. This research-in-progress proposes to answer the question:

> What are the common methods currently used and planned to be used by AACSB-accredited institutions to implement Standard 7 of the new AACSB Accounting standards?

To answer this question, an online survey will be conducted of appropriate representatives of all current AACSB-accredited Accounting programs. The survey results will be analyzed using various statistical methods and ranked by most frequently occurring implementation methods, and categorized by demographics such as public or private institution, number of students, number of years accredited, and institution location. This research should be of interest to all institutions with accounting programs currently accredited by the AACSB as well as accreditation-aspiring institutions.

Accreditation from AACSB is considered one of the most prestigious achievable by higher educational business schools [2]. Currently there are 681 AACSB accredited institutions in nearly 50 countries and territories who have earned the business accreditation. The AACSB offers a separate, additional accounting program accreditation to schools that earn the business accreditation. When last checked, there are 172 institutions in the U.S. and 11 internationally that have earned this dual accreditation. The number of schools applying for AACSB accreditation continues to grow beyond the first-tier national schools, as international, regional, and private schools perceive the need to become accredited [3].

To become accredited and maintain re-accreditation, participating schools must adhere to a set of standards which specify criteria to be met to ensure quality and continuous improvement in collegiate business education. The AACSB published revised accounting accreditation standards in 2013 [1]. Specifically, Standard A7 specifies that AACSB accredited accounting degree programs should include learning objectives to develop skills and knowledge related to the integration of information technology (IT) in accounting and business. This standard recommends that objectives should encompass students' acquisition of skills and knowledge in the creation, sharing, and reporting of data, and the so-called "Big Data" skills of data mining and analytics [1].

The AACSB suggests that integrating these IT learning experiences into the curriculum should be an interdisciplinary approach. They are allowing a three year period from 2013 to 2016 to transition this standard into the curriculum. Due to the common nature of accounting programs throughout the U.S., whereby an outcome is to provide the educational requirements to facilitate eligibility for candidates interested in becoming licensed as Certified Public Accountants (CPAs), most accounting programs have very similar course requirements and content. Accounting degree programs typically include a single course in Accounting Information Systems (AIS). This research seeks to determine how the schools are filling the void between the current single AIS course offering and the new mandate of an interdisciplinary integration of information technology throughout the curriculum.

In addition to determining the common methods currently used and planned to be used by AACSB-accredited institutions to implement Standard 7 of the new AACSB Accounting standards, this research seeks to determine how these methods are being implemented and transitioned into the curriculum.

This research should be of interest to all institutions with accounting programs currently accredited by the AACSB as well as accreditation-aspiring institutions and schools interested in expanding their curriculum to integrate information technology in accounting and business.
It is anticipated that by the time of the WDSI conference, the survey will be developed, distributed, and data collected. Preliminary results will be discussed and possible implications.

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REFERENCES

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