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THE ACCOUNTING INFORMATION SYSTEMS COURSE: BRIDGING THE GAP BETWEEN THE CLASSROOM AND THE REAL-WORLD

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The Accounting Information Systems (AIS) course contained in the accounting curriculum of many universities is a course that for many institutions still lacks definition and standardization: accounting academicians do not agree on which subjects should be taught in the AIS course. Specifically this paper describes an experimental class project resulting in a bridge being built between the accounting classroom and the real world.

THE ACCOUNTING INFORMATION SYSTEMS COURSE

Three methods have been suggested for teaching the AIS course:

1. class lectures as the main teaching tool,
2. computer applications as a second teaching tool, and
3. a case study as a supplementary teaching tool.

These three methods were used to build an educational model with three overlapping component parts. The third component of the course was a classroom/business partnership where students worked in an actual business environment to study and evaluate the firm's accounting system. The graduate or undergraduate AIS course can be more effective if some attempt is made to relate textbook system theories with real-world applications.

BRIDGING THE GAP

Teams of three students were paired with a host business for the purpose of studying, evaluating, and recommending possible changes in each business's accounting system. A list of possible businesses was obtained from the local Small Business Development Center (SBDC), an organization, which provides counseling and assistance for many different types of small businesses. The SBDC had previously coordinated classroom/business partnerships in the academic areas of management and marketing but not accounting.

In the first semester of the program, an AIS class of thirty-three students was divided into eleven groups with three students per group. Thus, eleven small business clients were given assistance with their accounting systems. Each client was chosen by the director of the SBDC based on the Center's previous experience with the client as well as an expressed interest by the client in participating in the inaugural program. These eleven businesses ranged from relatively new businesses with no formal accounting systems, to established businesses that desired help in specific systems areas. Systems in place ranged from totally manual systems to computerized accounting systems.

Organization of student teams

Students were assigned to the teams based on prior work or business experience. Students with potential conflicts of interest with a given client were placed elsewhere.

Each student team was charged with: obtaining an understanding of an existing accounting system in a "real-world" business, evaluating that existing system in regard to the informational needs of the client, and making recommendations for updating the client's system to achieve the desired informational results. Since this project had to be completed in less than a semester, the teams were not required to implement new systems.

The initial contact with the client

At the first meeting with the client, each team was given a tour of the client's office or facility and was introduced to key client personnel with whom the team members would be working. Subsequent to this initial visit, each individual team was responsible for making contact with the client and setting up times for visits convenient to all parties. After each team had obtained an understanding of its client's existing accounting system and had evaluated it for potential problems, a "contract" was drawn up between the client and the team outlining the areas that would be investigated.

Finding and recommending solutions

Once the solution(s) to the problem or problems were found, each team concluded the project by doing four things: (1) Writing a report containing a history of the business, description of the accounting system, problems with the system, and recommended solutions to the problem or problems; (2) providing the client and the AIS professor with a copy of this report; (3) making an oral presentation to the client regarding findings and recommendations for improvement in the system; and (4) making an oral presentation to the entire class regarding the experience.

Each team's grade was based on the quality of the written report and oral presentations, as well as on input received from each client by the AIS professor. Additionally, each team member was asked to privately evaluate other team members in his or her group; therefore, grades reflected unbalanced workloads by individual members of a team.

CONCLUSION

Through the college/corporate partnership used in this AIS project, students were provided a solid base for learning how to apply textbook knowledge to a real-world accounting system by evaluating alternative problem solutions so that a more effective accounting system could be recommended to the client. Seldom do textbook cases provide the realism offered by working with real businesses. In this project, students first learned from the textbook and then applied this knowledge in the business arena, thus going from concrete to abstract or from learning basic knowledge to applying it on a real-time basis. By establishing college/corporate partnerships students were allowed to obtain an insight into the real world that they could not obtain in the classroom alone. Likewise, the participating businesses profited from these partnerships due to enhancements in their accounting systems that were either recommended or implemented by the student teams.