

CONSULTING PROJECTS: A VALUABLE TOOL IN THE ACCOUNTING INFORMATION SYSTEMS CURRICULUM

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ABSTRACT

It is widely accepted that it is impossible to replicate the issues faced in the "real world" in the classroom. One way to present these issues in a more realistic manner is to incorporate consulting projects involving local businesses into the education process. This paper describes the consulting course which is required of all students enrolled in the accounting information systems (AIS) focus in the Master of Science in Accounting degree program in the Henry W. Bloch School of Business & Public Administration at the University of Missouri-Kansas City.

COURSE FORMAT

The consulting course is the capstone course in the AIS focus (track) with students enrolling in it near the end of their program of study. In this course, the students are organized into consulting teams and are expected to integrate the material from all of their previous course work in solving an information systems problem for their client companies. During the first two weeks of the course, the instructor lectures on the consulting process, including ethical considerations. During this time, students are also introduced to representatives of the client companies. Students are required to negotiate an engagement contract with the client, subject to the instructor's approval, plan the engagement, analyze the problem, and present recommended solutions. The solutions are presented in a comprehensive written report and in an oral presentation.

ISSUES ENCOUNTERED

The issues encountered by both students and instructors in this course are markedly different from those faced in the traditional lecture-based course. From the instructor's perspective, a significant portion of the activity associated with the course must be performed prior to the semester in which the course is offered. Finding acceptable clients is always difficult. An acceptable client must have a systems problem that is worthy of graduate credit, but not be so overwhelming that a group of students cannot analyze it and provide recommendations for its solution during the course of a semester. In addition, the client must agree to make the necessary personnel and information available to the student team.

Another issue faced by the instructor is deciding when to intervene in a difficult situation and when to allow the student consulting teams to solve their own problems. While failure and adversity can be a learning experience, the instructor must be constantly aware that the students are serving as quasi-representatives of the university, and their actions can adversely affect the reputation of the

university in the local community. To prevent "surprises," the instructor monitors the progress of each team through bi-weekly meetings with each consulting team. In addition, each consulting team is required to submit a comprehensive written progress report on a weekly basis which has been signed by a member of the client's management team. This prevents procrastination on the part of the students, allows problems to be identified early, and keeps the client aware of the team's activities.

From the students' viewpoint, this course puts a greater burden on them than does a traditional lecture-based course. The students are placed into a rather unstructured environment often analyzing a vaguely-defined problem of a firm with which they are not familiar. They must rely on their own self-motivation and the peer pressure from the other members of their team in accomplishing the required tasks. In addition, students must function as a member of a team composed of individuals who may be strangers to them. Some students, particularly those who are younger and have not had significant work experience, find this to be very stressful. However, most students indicate that they consider the course to be a valuable educational experience.

GRADING

Grading is accomplished through a two-part process. A team grade, comprising eighty percent of the final grade, is based on the oral and written presentations, with input from representatives of the client company. All members of the student consulting team receive the same score for this grade component. In addition, each student grades the performance of each of the other members of the team. The weighted average of these two components determines each student's final grade.

BENEFITS GAINED

Many parties benefit from this course. Students benefit by being introduced to real world situations as part of their formal education. The client businesses obtain relatively sophisticated professional assistance that many of them could not afford in the marketplace. Finally, the university benefits from the favorable publicity generated in the local community.

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