

# TRENDS IN EDUCATION

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## A CURRICULUM FOR THE 1990s AND BEYOND

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**A** major activity of the Accounting Education Change Commission (AECC) was to award, on a competitive basis, grants to universities presenting proposals for curriculum evaluation and modification. Brigham Young University's (BYU) School of Accountancy and Information Systems was the recipient of one of the grants. Presented here is BYU's curriculum for the 1990s and beyond.

Previously, BYU's School of Accounting and Information Systems was a five-year integrated program with two years of general education and business core courses followed by a one-year junior core to which a student must be admitted on a competitive basis. After the junior year, a student applies to enter the two-year program to obtain a bachelor's or master's degree (the so-called 2-1-2 approach). Students could opt to exit the program after their junior year to obtain a bachelor's degree or could continue on for the master's degree.

Because the junior core courses were required of all accounting students, the faculty decided to focus its initial efforts in redesigning the curriculum for the junior year. Eleven professors—two from each of the functional areas of systems, tax, audit, financial, and managerial accounting, as well as a professor from business law and a professor from international business—began the development of the new junior core curriculum. The following areas of competency were selected for emphasis in the junior year:

written and oral communication, group work and people skills, critical thinking and unstructured problems, working under pressure, and learning to learn.

The pervasiveness of systems concepts and technology in business led the professors to establish the information systems area as the foundation of the new curriculum. Thus, the program begins with an introductory eight-week foundation on broad systems content consisting of hands-on personal computer experience in the use of DOS, spreadsheets, and a relational database (Paradox).

Students also receive a strong foundation in the other functional areas of accounting during this introductory period. They are instructed in how to research and solve problems through the use of accounting and business periodicals, the tax library, professional standards, and business databases such as NAARS and LEXIS. The role of information systems in meeting the needs of users is central in all of these activities. Upon completion of the eight-week foundation phase, the curriculum would be structured around the five basic business cycles typically addressed in auditing courses: sales and collection, acquisition and payment, conversion, personnel, and financing cycles.

Each cycle begins with the systems faculty establishing the nature of the information system as well as the system users and their needs in each cycle followed by the auditing faculty discussing the controls needed to establish and maintain the integrity of the system. Professors from each functional area then discuss specific issues of interest to the users of the information system for each cycle. In many instances, topics once taught in different functional area courses are brought together and compared rather than taught in isolation.

The traditional lecture/problem-solving approach largely was abandoned in favor of an emphasis on case presentations, written papers, oral presentations, and group in-class assignments. The move away from the traditional lecture/problem-solving approach necessitated the development of an extensive body of instructional materials. Because many textbooks are not adaptable to the integrated business-cycle approach, there is a need for new text material.

The integrated approach also did not lend itself to the traditional class schedule. As a result, the group of pro-

fessors decided to schedule the integrated junior core curriculum four to five days per week in three-hour blocks each day (8-11 a.m. or 1-4 p.m.). Four sections (two taught in the morning and two taught in the afternoon) of 55 students were organized for a total of 225 students. Five faculty members were assigned to each section. Five blocks of material would be taught each semester with a grade given to the student at the end of each block. Students would continue to be required to pass through an admission process just as under the old junior-year core curriculum.

To ensure uniformity in curriculum content and delivery, the professors developed 112 teaching plans. The plans specify the topics to be covered, the content learning objectives, competencies to be stressed, pre- and post-class assignments, in-class activities, and evaluation methods for the competencies. Students and faculty provide continuous feedback on what is and is not working.

Student reaction has been decidedly positive. Students working in part-time positions during the summer months have expressed their satisfaction regarding the knowledge and skills they have acquired from the new curriculum. Many have expressed the opinion that the new core curriculum has provided them with a definite advantage over students from other schools.

Practitioners from private and public practice reviewing the content of the program have stated that the curriculum is on target with what they have felt was needed for many years. Both the faculty and practitioners are eager to see how students perform once they are hired by employers on a permanent basis. ■

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