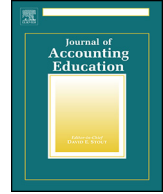




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Case

A model for teaching technology: Using Excel in an accounting information systems course

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ABSTRACT

In response to recommendation #4 of the Pathways Commission Report, this teaching note describes an instructional project that allows students to learn new functions in Microsoft Excel. While this project is used in a small undergraduate Accounting Information Systems course, it can be used in larger classes and in any class where students learn technology. In addition to strengthening their understanding of Excel, students are given an opportunity to communicate their understanding of Excel via peer teaching. Since accountants use Excel frequently, students need to be exposed to the vast array of functions and capabilities in Excel in order to enhance student success in the accounting profession. Students enter the course with varying degrees of Excel experience potentially making teaching and developing projects that meet the needs of all students a daunting and challenging task. This paper explains how the experience level problem is overcome in order to help students learn Excel in an environment that not only allows them to learn how to use selected Excel skills but also allows them to learn why and when these skills are useful for accountants.

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1. Introduction

Technology is an important part of business and continues to evolve. As such, employers expect accounting students to acquire basic technological skills during their academic studies and instructors continually strive to provide this training. Accounting associations and standard setters (e.g. the American Accounting Association (AAA) and the Association to Advance Collegiate Schools of Business (AACSB), and the American Institute of Certified Public Accountants (AICPA)) have issued guidance that takes on a more technological focus. The AAA and AICPA released the Pathways Commission Report, *Charting a National Strategy for the Next Generation of Accountants* in 2012. The overall goal of Recommendation #4 was to “develop curriculum models and engaging learning resources and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum” (Pathways Commission, 2014, 11). The recommendation suggests the creation of three task forces, consisting of academicians and practitioners from public and private firms. The Technology Task Force is currently “exploring the different accounting technologies used in practice today and what will be expected in the future and the technologies currently being taught in accounting programs as well as how current and emerging educational technologies can improve accounting education” (Pathways Commission, 2014, 13).

The AICPA’s core competency framework consists of functional, personal, and broad business perspective competencies. While all three areas discuss technology, the functional competency area states that “individuals entering the accounting profession must acquire the necessary skills to use technology tools effectively and efficiently” (AICPA, 2014). The personal competency area suggests that continual technological learning is essential and states “as technology advances, the accounting professional must acquire new skills and determine how new technologies should be best incorporated into their practices” which will enhance other personal competencies (AICPA, 2014).

Additionally, the AACSB standard A7 requires that “accounting programs include learning experiences that develop skills and knowledge related to the integration of information technology in accounting and business” (AACSB, 2013). This instructional project addresses the concerns and requirements of these educational and professional bodies and adds to the body of research relating to instruction in technology, specifically Microsoft Excel (hereafter, Excel) instruction within the Accounting Information Systems (AIS) course.

With the increasing body of knowledge in accounting, developing the curriculum for any accounting course can be both exciting and challenging. However, unlike many other accounting courses (e.g., Principles of Accounting, Intermediate Accounting, Auditing, etc.) where the content is fairly standard across universities, the content in the AIS course can vary greatly in both delivery and coverage (Apostolou, Dorminey, Hassell, & Rebele, 2014). Furthermore, the AIS class is always changing as developments in the content and in technology are constantly emerging.

When asked to teach the AIS course, I explored current course topic coverage at other universities and similar to Apostolou et al. (2014), found that the topics varied greatly. As many employers want new hires to possess knowledge of Excel, I chose to include Excel in the AIS course. Additionally, since accountants frequently use Excel, students need to be exposed to the vast array of functions and capabilities that Excel offers in order to enhance student success in the accounting profession. However, Excel continues to evolve and improvements are made with every version. Thus, the goal in incorporating Excel into the AIS course is to give students an opportunity to learn how to learn new aspects of Excel as opposed to simply teaching them how to perform certain functions. Another goal of this project is to provide an opportunity for students to communicate their learned skills to fellow students through peer teaching.

As students enter the AIS course with varying levels of Excel experience, the instructor needs to develop Excel assignments that are not only applicable and challenging to the beginner student but also to the more advanced student as well. Prior research indicates that students tend to inflate their knowledge, competence, and class performance as they progress through the course (Grimes, 2002). Ravenscroft, Waymire, and West (2012) and Schleifer and Dull (2009), studying metacognition and mindset theory, find that lower performing accounting students tend to overestimate their academic performance. In my AIS class, students frequently demonstrate this overconfidence in their knowledge of Excel as well. Furthermore, some students may be familiar with Excel, but they may not be

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