Quests on Building IT-Relevant Accounting Curricula

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Abstract: Rapid developments in information technology have created opportunities and posed challenges to accounting educators. To provide additional insights on how information technologies are shaping accounting education in the e-era, we explore educators’ intention on how to address the emerging information technology issues identified by the AICPA in their IT-related course(s). Topics include the Top Ten Technology Issues listed by the AICPA in years 2000 and 2001. Participants all have been involved in teaching IT-related courses at higher education institutions in the United States. Overall, there appears to be a consensus among participants on which of these emerging IT issues should be taught, and to what extent, in their courses. Results also indicated significant differences between educators’ perceived importance and intended coverage of these topics. We also find that faculty’s perceptions of issues’ importance, their own IT-related training, and their consideration of whether accounting graduates need IT knowledge/skills drive faculty decisions on the design and delivery of IT-related topics. Implications of this study and future research directions also are discussed.

Key Words: Accounting Curricula, Information Technology, Emerging Issues, Curriculum Reengineering.

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