# Connecting IS Across Disciplines: Building the Modern Knowledge Worker

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# Always on, always connected

- Web 2.0 has created greater cultural expectations for 24/7 access to information
- Enterprise Systems (ES) integrate the processes and activities of all components of the firm, supporting a "real time" picture of organizational activity
- For firms, this "real time" access is delivered by ES to executives, managers, and customers

### Our Research Question

- What are the critical knowledge areas from information and communications technology (ICT) needed by accounting professionals that will work in firms support by 24/7 information flows?
  - Enterprise Systems (ES)
  - Modeling business processes and controls for this environment

# **Knowledge Workers**

- Knowledge workers "use information communications technology (ICT) to create, acquire, process, synthesize, disseminate, analyze, and use information to be more productive," (Magal, 2009, p. 5)
- Interdisciplinary programs with a strong technology component are designed to deliver skill sets needed by knowledge workers

# Interdisciplinary Programs

- Interdisciplinary programs use a knowledge view and curriculum approach that consciously applied methodology and language from more than one discipline
- (Campbell, 2010) shows these lead to better student outcomes

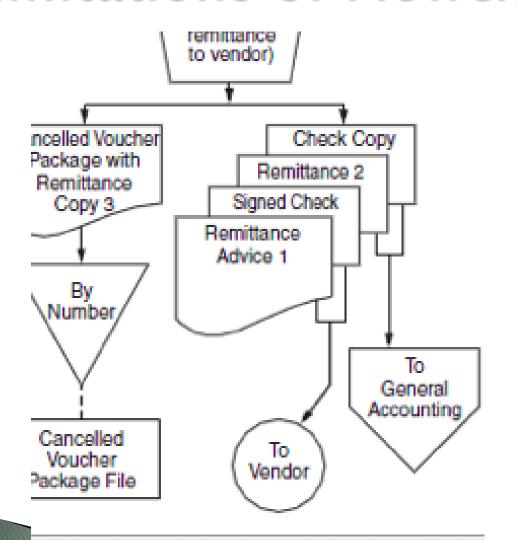
# Knowledge of Enterprise Systems and the CPA Exam

- Accounting is one of the largest programs at Pace University
- Concern about CPA pass rate
- Business Environment and Concepts (BEC) section includes material related to the structure of ICT and the management of audit controls
- Many students at Pace have difficulty passing the BEC section

#### Course Content

- CIT396B Advanced Information Technology for Accounting Applications
- All class meetings took place in a computer lab
- Classwork included hands on exercises with ACL (enterprise audit software)
- Course also include instruction in modeling business processes using UML (Unified Modeling Language)

#### Limitations of Flowcharts

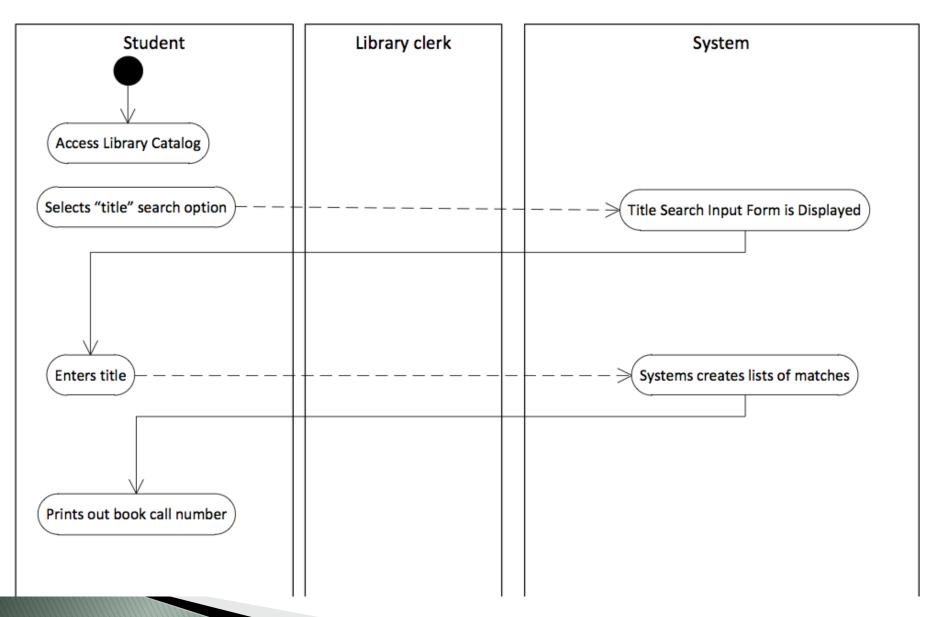


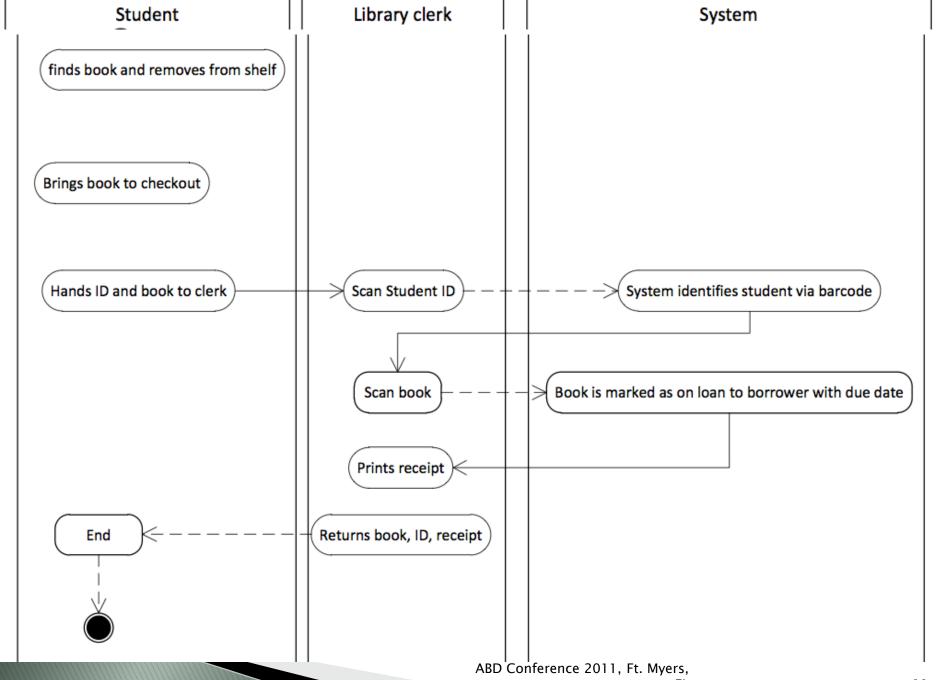
- Does not distinguish steps taken by different actors
- Does not segregate the actions taken by information systems

#### **UML**

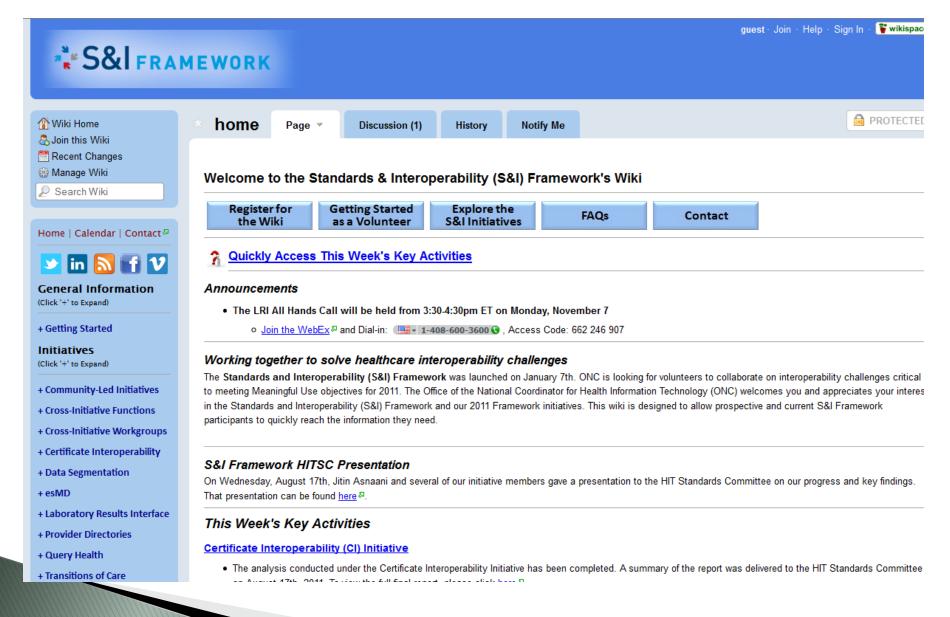
- UML is a set of multiple diagrams, it has become the standard modeling language for software development
- It has the ability to capture multiple actors and document where and how information systems act within a process
- Model Driven Architecture UML can create models that can converted to executable code
- Therefore the operations of the software is bound to the model

#### **UML Activity Diagram**





#### Model Driven Architecture - <a href="http://wiki.siframework.org/">http://wiki.siframework.org/</a>



#### Course Results and Assessment

- Included in final exam direct questions from the BEC section of the CPA exam
- We have evidence this material improves the pass rate, although it is a small sample (seven in the first class)
- However students had no other preparation other than taking the class and access to the CPA review book on reserve at the library

Table 1: Pass Rate for BEC Section of CPA Exam (First time takers of the exam).

Population	BEC Pass Rate
National Average-All	
Jurisdictions-All	47.50/
Candidates	47.5%
Average-New York	41.0%
	41.070
State-All Candidates	
Pace University	27.2%
Undergraduates	
Difference - New York	13.8% Below
State Average and Pace	
Average	

Table 2: Assessment of CIT396B Students Mastery of BEC Topics.

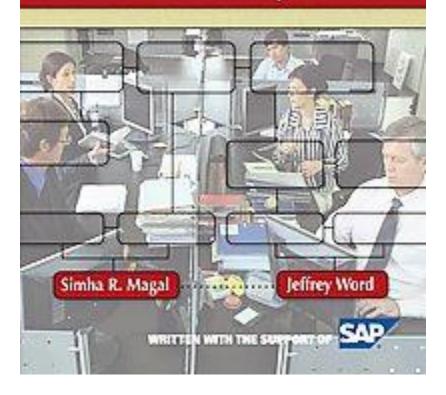
	%
Topic	correct
Business Continuity	75%
Database	45%
General Computing	
Concepts	88%
IT controls	65%
Security	83%
Total	73%

2008 Pass Rate for Pace Undergrads: 27.2%

# ICT baseline skills for business professionals

- Curriculum must prepare students for fully connected workplace
- Fluent in their own discipline
- Strong grasp of the methods and advantages of ES
- Understand business processes at the transaction level and the aggregate level
- Understand what business logic is guiding automated processes

#### Essentials of Business Processes and Information Systems



Magal, Simha, and Jeffrey Word. *Essentials* of Business Processes and Information Systems. Hoboken, NJ: Wiley/SAP, 2009.

## Questions?

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