

## **Set the Bar High for Real-World Learning**

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ACCT 361: Accounting Information Systems

This is a tough course for students. It's technical, and most students are juniors, just hitting the spot in the curriculum that begins to double or triple the number of upper-level courses required in the same semester. Students are often interviewing for internships and job offers in this semester. The increased rigor and time demands on students may lead to struggle and failure. This can be very difficult for all parties involved.

My standards for success in this course are set very high. I'm not doing the students any favor to lower those standards. That doesn't mean to say we can't have fun learning. I'm practical. The more employer demand that exists for our accounting majors, the more value to each student's degree. *I tell the students the bad news is I expect a lot; the good news is I expect a lot from everyone.* It is incredibly rewarding to see so many students achieve success in ACCT 361 due to their hard work and good choices.

The main reason I keep teaching this course is the connections to the real world. The course spends the semester analyzing business processes. This is what my colleagues out in practice tell me they need from undergraduate accounting students.

So, what does that mean? It means we take the unfiltered description of a company's business events, and we painstakingly lift specific pieces of information out of the description to design a relational database for collecting business transactions or a flowchart for evaluating internal control. This skill is important, because the other accounting classes need to give students limited, filtered business descriptions to learn the financial, tax, and managerial rules. The real world will require ACCT 361 analysis abilities combined with the rule application abilities taught in other accounting courses. I think this combination is valuable to students.