

REENGINEERING THE BUSINESS CURRICULUM

Paul F. Sable
Kutztown University

ABSTRACT

A hot topic the past few years has been the so-called need to re-engineer the business curriculum. Usually, the “drivers” for change in business curricula have been the needs of the students, the needs of prospective employers, accreditation standards/criteria, or response to trendy contemporary business issues and thrusts (eg, globalization, business ethics, etc.)

In response to these constant pressures/challenges, two new initiatives appear to be taking shape among many business programs. They are a review and questioning of needed core or common body of knowledge (CBOK) requirements, plus a drifting to more flexible and integrative business curricula.

A survey of over 30 colleges and universities (including the 14 state institutions) as to core/CBOK requirements is reviewed. Some questions that will be discussed are: Of the approximately 120 credits a student needs to graduate, why do most schools require the same course. Is business such a science that we know exactly what is taught and in what order? Do business programs tend to be incestual as to copying what everyone else is doing? What are some interesting things some institutions are trying? Is there more consistency or chaos ahead?

INTRODUCTION

Over the past number of years there have been calls for change of undergraduate business program. These calls come from the academic sector, accreditation groups, professional organizations and even business and industry must site a main premise that most undergraduate business programs follow a pedagogical model developed decades ago whereby students are taught business concepts through functional areas (accounting, management, marketing, finance, economics, etc.). A large number argue for an integration of traditional courses in the business curriculum to “break down the silo’s” in education in a way parallel to integrative efforts occurring in business today.

The feeling is, as organizations change and adapt in response to changing environmental conditions, there should be a corresponding change and adaptation in institutions of higher learning.

Business schools often have a great deal of difficulty identifying important environmental shifts that will affect them. The academic tendency of the past was towards functional specialties versus a business education based on a strong interdisciplinary approach for a more broadly educated student. A related theme expressed by many executives was the need for students to be able to communicate and work with people from other functional areas.

THE CALL FOR CHANGE

Undergraduate programs today are adapting changes more commonly found with graduate programs in their thinking of getting students to think more broadly on how things come together. An example in the September 22nd 2004 edition of the Wall Street Journal’s “Guide to Business Schools” supplement was Reneselaer Polytechnic Institute in NY – their Lally School of Management and Technology is replacing the core courses in discrete areas such as marketing and human resources with team taught cross functional “stream” courses that combine several disciplines.

The lack of cross-functional integration is especially troublesome at the undergraduate level due to the relative lack of job experience most undergraduates possess. Work experience often helps students to make the necessary integration and cross-discipline linkages themselves, providing a useful framework upon which to incorporate new functional information. To the degree students don’t have this experience, the greater the need for instructors to provide such a framework within the course.

Research that the AICPA (American Institute of Certified Public Accountants) in the Core Competency Framework for Entering into the Accounting Profession – 2000 report probably articulated it best in reflecting other similar calls for change. That report suggests three primary ways business education be revised to improve the professional capabilities of accountants. They are: First, decision modeling, risk analysis, problem solving, and decision-making are key personal

and functional competencies that should be developed. Second, students should be taught to consider both the internal and external business environments and how their interactions determine business success or failure. Third, four broad business competencies are crucial: strategic/critical thinking, industry/service perspective, international/global perspective, and resource management. These competencies are usually not structured around traditional subject/content areas typically found in core business program.

Research has indicated that a number of academic institutions have undertaken a review of their core programs, driven by efforts to either reform to improve students' skills or reform to integrate curriculum content. This integration, mind you, can be by integrating study within a discipline and/or integrating across a discipline. The purpose of integration is to demonstrate the interrelatedness of the various business functions and how they work together within the firm.

It is thought by many that today's undergraduate business programs must prepare students with skills in communications, teamwork, technology, and problem solving within an ethical framework and global perspective.

Another strong impetus for change has been accreditation guidelines. In an effort to address industry's concern that business graduates are too narrowly focused, the AACSB guidelines recommend that business curricula have a least half or more of the required undergraduate degree credits outside the business school. Under the "traditional" AACSB guidelines, many business programs include the common body of knowledge (CBK) courses (marketing, finance, management, information systems, international business, production/operations management, and quantitative methods), in addition to the accounting, economics, business law, and ethics requirements. Very little cross-functional integration is evident in this curriculum, since most CBK courses are taught as independent courses.

THE RESPONSE TO CHANGE

In response to the challenge to change, business schools have recently begun to re-engineer the undergraduate business curriculum with two main objectives: (1) to provide a more cross-functional, integrative business curriculum, and (2) to provide a more flexible curriculum that includes a strong liberal arts background. The new, integrative business curricula are designed to foster a cross-disciplinary view of business planning and decision making, build effective cross-functional teamwork skills, and improve communication skills. A stronger liberal arts

background also prepares students to become more critical thinkers and to look at business problems in the broader context of the environment.

KUTZTOWN UNIVERSITY'S INITIATIVE

Kutztown University is beginning to seek AACSB accreditation. While this process would inevitably require a detailed examination of all of our course offerings including what we call our "core requirements", there were other issues at our institution, which was the impetus of a committee being formed to review our core courses (offering, content, what other institutions are doing regionally and around the country, the timing issue (when should these courses be offered, are they all needed before taking upper division courses, etc.) and related issues of criteria (e.g. do students need to have a 2.00 GPA in these and core courses control).

A small committee of four (one from each of the COB departments) of which I was representing marketing noted early on that our core course requisites had not changed (other than perhaps a course title change) in over 20 years. We certainly needed data and our first task was to gather information about core requisites at 25 what I would say regional or similar institutions including SSHE universities.

While we also realized that we wanted to know what others were doing with their core requirements, literature review painted the picture I just gave we discovered that most all of the institutions we surveyed had very similar core requirements as we did. The terminology varied as to what institutions referred to them as core, foundation, common professional component, common body of knowledge, etc., most all required between 10 to 12 courses. It got a bit convoluted since some institutions included capstone courses as a CBK course, some core courses varied within majors, some offered option course selection within a discipline (principles of economics and either international micro economics or intermediate micro economics) but here is a quick and dirty comparison to glance at – I have copied for distribution at the end.

Some general findings include that most all of SSHEE schools business core and common programs are similar in structure, implied content and timing of the courses. Some minor differences (West Chester requires two statistics courses not one; IUP requires two computer courses, etc.), but in general there was no radical departure.

Most all schools required the usual/typical (financial accounting, managerial accounting, econ. I, econ II,

Business Law, a computer course, a statistics course. Some core requirements also include discipline specific course as principles of management, principles of marketing.

Our committee then decided to gather more information first within the college of business. We did this through a survey (a few copies which I brought along). Second additional information on what other leading business schools/programs are doing around the country. This I am currently doing.

Our internal survey was geared towards getting info on what is wrong or right with our present business core. Why must it be changed? What is the rationale for changing or leaving it as is? Why does it exist? What is the importance of the business core? What should the content of the business core consist of? Timing issues, control and criteria (standard) questions as well.

CONCLUSION

In response to the many challenges they face as they move into the twenty-first century, business schools are in the midst of change. Students, parents, and employers are demanding that curricula be relevant, innovative, and creative. Narrowly focused, compartmentalized curricula perhaps must give way to programs of study that are more inter-disciplinary and cross-functional. Recognition is growing, among both business and academic leadership, that complex business problems cannot be resolved by narrowly focused professionals. The new AACSB guidelines encourage business faculty to reengineer existing business core programs and develop new pedagogical approaches for cross-functional, interdisciplinary curricula. While I believe I will find some new innovative programs out there, so far all I have seen is some attention paid to changing course content (include or integrate perhaps an ethical or international component), some changes in design and delivery (far too few institutions doing any real team teaching), and very few resources given by institutional academic leaders to support integration efforts.

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Comparison of Common Body of Knowledge Courses in Business at Regional Universities

School	Accounting	Business Law	Computers	Economics	Finance	Management	Marketing	Statistics	Strategy and Policy	Decision Sciences	Other
Bloomsburg	Principles of Accounting: Managerial Accounting	One course	Intro to Comp and Info. Sci.	Macroeconomics	Intro to Corporate Finance	Principles of Management	Marketing	One course	Business Policies and Strategies		Applied Matrix Algebra
California of Pennsylvania	Financial Accounting: Managerial Accounting	One course	MIS: Two gen ed computerscience courses	Intro Microeconomics	Financial Management	Principles of Management	Principles of Marketing	One course	Strategic Management	Analytical Methods	Intro to Business
Clarion (AACSB)	Financial Accounting: Managerial Accounting	One course	Gen ed CIS course	Macroeconomics: Microeconomics: Intermediate Micro	Financial Management	Management Theory and Practice	Principles	Two courses		Production Management	Admin. Decision Making
East Stroudsburg	Financial Accounting Fundamentals: Managerial & Cost Accounting Fundamentals	One course	One Gen Ed CSC Course	Principles of Macro: Principles of Micro: Intermediate Micro: Managerial Boon	Financial Management	Principles of Management: Human Resources Management	Principles of Marketing		Organizational Strategy	Forecasting for soon, Fin, and Mgt. majors.	
Edinboro	Accounting I: Accounting II	One course	Information Resources Management	Macroeconomics: Microeconomics	Principles of Finance	Principles of Management	Principles of Marketing	One course			Business Ethics: Business Decision Making
Indiana of Pennsylvania (AACSB)	Accounting 1: Accounting II	One course	Computer science course: Information systems	Macroeconomics: Microeconomics	Fundamentals of Finance	Principles of Management	Principles of Marketing	One course	Business Policy	Production and Operations Management	
Lock Haven	Financial Accounting: Managerial Accounting	One course	2 computer science courses	Principles of Economics and either Intermediate Macroeconomics or Intermediate Microeconomics	Financial Management	Management Concepts and Strategies	Principles of Marketing	One course	Capstone in Strategic Management	Operations/Production Management	
Mansfield	Accounting I: Accounting II	One course	Software Business Applications	Macroeconomics: Microeconomics	Managerial Finance	Management Principles	Marketing	One course		Operations Management: Quantitative Business Analysis	Introduction to Sociology
Millersville	Financial Accounting: Managerial Accounting	One course	Information Science	Macroeconomics: Microeconomics	Managerial Finance	Organization and Management: Human Resources Management	Principles of Marketing	One course	Strategic Management	Quantitative Methods In Business	Research Methods in Business
Shippensburg (AACSB)	Financial Accounting: Managerial Accounting	One course	Business Computer Systems	Principles of Economics (4 credits): Managerial Economics	Financial Management	Organizational Behavior	Principles of Marketing	One course	Strategic Management	Operations Management	Foundations of Business Administration: Business and Society
Slippery Rock	Accounting 1: Accounting II	One course	Productivity Software: Management Information Systems	Macroeconomics: Microeconomics	Managerial Finance	Organizational Behavior	Principles of Marketing	One course	Business Policy	Operations Management	
West Chester	Financial Accounting: Managerial Accounting	One course	Gen Ed Computer Science course	Macroeconomics: Microeconomics	Corporate Finance	Principles of Management	Marketing Management	2 courses	Business Policy		
Albright	Accounting I			Economics (Above level 100)	Financial Management	Management Principles	Marketing Management		Seminar in Strategies and Policy	Production Management	Management of Information: Business, Government, and Society
De Sales	Financial Accounting: Managerial Accounting	Legal Environment of us nes	Advanced Computer Applications	Macroeconomics: Microeconomics	Financial Management	Principles of Management	Principles of Marketing			Quantitative Business Analysis	
York	Financial Accounting: Managerial Accounting	Business Law I		Macroeconomics: Microeconomics	Managerial Finance	Principles of Management: Human Systems in Organizations	Principles of Marketing	Business Statistics	Business Policy	Operations Management Management Science or Statistical Analysis	International Business
Penn State Barks	Accounting I	MIS 204	Computer Sciences	Macroeconomics: Microeconomics							BA 243: Math 22: MS and IS or Statistics
University of Scranton (AACSB)	Financial Accounting: Managerial Accounting	Legal Environment of Business		Macroeconomics: Microeconomics	Intro to Finance	Principles of Management I & II (2 courses)	Intro to Marketing	Statistics for Business (2 courses) -		Intro to Management Science: Intro to Operations Management	
Philadelphia University	Financial Accounting: Managerial Accounting	Business Law I	Intro to Information Systems	Macroeconomics: Microeconomics	Financial Management	Principles of Management	Principles of Marketing	Statistics 1: Statistics II	Business Policy and Strategy	Operations Management	
Lehigh (AACSB)	Intro to Financial Accounting: Intro to Managerial Accounting	Legal Environment of Business	(Excel competency required): Management Information Systems	Prin of Economics: Money, Banking, and Financial Markets: Applied Microeconomic Analysis	Business Finance	Management of People and Operations	Principles of Marketing	Statistical Methods	Business Management Policies or Entrepreneurship and Business Policy		Intro to Business
Widener (AACSB)	Financial Accounting: Managerial Accounting	Legal and Ethical Environment of Business	Computing and Spreadsheets: Management Information Systems	Macroeconomics: Microeconomics	Financial Management	Foundations of Management	Marketing	Elementary Statistics: Intermediate Statistics	Management Policy and Strategy	Operations Management	International Business
St. Joseph's (AACSB)	Financial Accounting: Managerial Accounting	Legal Environment of Business	Intro to Information Systems Lab	Macroeconomics: Microeconomics	Intro to Finance	Organizations in Perspective	Principles of Marketing	Business Statistics	Business Policy	Quantitative Methods for Business	

