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UUM Provides Future Finance Leaders with an Education in SAS® Activity-Based Management

The University Utara Malaysia (UUM) began offering a degree in accounting (information systems) in 1999 to meet the growing demand for technologically savvy accountants. Today, students in the popular program are studying SAS Activity-Based Management to learn the forward-thinking finance skills employers demand.

Industry

Education

Business Issue

Utilize technology in the curriculum in order to prepare accounting students to be forward-thinking future financial leaders.

Solution

Offering SAS® Activity-Based Management as part of the curriculum to introduce students to modeling business processes to determine cost and profitability, as well as what drives them.

Benefits

Students get a broader perspective of accounting information systems.

Accountants traditionally have been historians, recording the money a company earned and comparing it to previous years. Today, accountants need to know what will happen tomorrow; to do that, they need to be more technologically savvy. Recognizing this trend, UUM began offering its degree in accounting (information systems). The degree is designed to produce accounting graduates who are capable of evaluating IT issues in some depth and thereby bridging the information technology gap. Program graduates are prepared for jobs as part of systems-design teams, system-audit teams, risk-analysis and assurance teams and other positions that involve high-level decision making, critical thinking, planning, development and implementation of strategies employing technology to solve business problems. The students take nine technology-related courses including Accounting Information Systems Knowledge and Strategic Information Systems Planning, which use SAS Activity-Based Management.

Activity-based management (ABM) and activity-based costing (ABC) are becoming widely adopted because they provide a more complete picture of the profits and costs of doing business than traditional cost accounting. Understanding true product profitability, customer profitability or customer lifetime value in any industry fundamentally requires ABM.

At UUM, the accounting (information systems) students are introduced to the

concepts and working knowledge of enterprise resource planning, supply chain management, customer relationship management and IT governance, along with ABM, in a course that about 100 to 150 students take each semester. The ABM topic constitutes 15 percent of the total teaching hours. Students first study activity-based costing; then, using SAS, they transform a paper model into a working one. Students can earn a certificate in SAS Activity-Based Management as part of the class. The solution is also introduced in one of the master of accounting courses, named Corporate Accounting Information Systems and Management.

“Integrating SAS Activity-Based Management has given our students a broader perspective of accounting information systems,” says Dr. Noor Azizi, Deputy Director of University Teaching and Learning Center. “They now view businesses using a three-dimensional perspective, which combines financial, human resource and operational perspectives. While the students have been introduced to the ABC method in the Management Accounting course, the application of SAS software has enabled them to appreciate the method more and they can better understand, using real data, what causes costs to exist and what drives costs.”

One of UUM’s students became so skilled at using SAS Activity-Based Management that during a practicum with Kuala Lumpur technology consult-

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ing firm iPerintis, the student joined the company’s design team that developed a working ABM model.

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