COURSE CHANGE REQUEST
Graduate Programs

Department

College

UGPC Approval _____
UFS Approval _____
SCNS Submittal _____
Confirmed _____
Banner _____
Catalog _____

Current Course Prefix and Number	*Current* Course Title

*Syllabus must be attached for **ANY** changes to current course details. See Template. Please consult and list departments that may be affected by the changes; attach documentation.*

Change title to:

Change prefix

　　　From:　　　　　To:

Change course number

　　　From:　　　　　To:

Change credits*

　　　From:　　　　　To:

Change grading

　　　From:　　　　　To:

Academic Service Learning (ASL) *

　　　Add　　　　　**Remove**

* See Definition of a Credit Hour.
** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.

Change description to:

Change prerequisites/minimum grades to:

Change corequisites to:

Change registration controls to:

Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.

Effective Term/Year for Changes:	**Terminate course? Effective Term/Year for Termination:**

Faculty Contact/Email/Phone

Approved by		*Date*
Department Chair	*[signature]*	10/8/2025
College Curriculum Chair	*Robert Pinsker*	10/13/2025
College Dean	*Marc Rhorer*	10/13/2025
UGPC Chair		
UGC Chair		
Graduate College Dean		
UFS President		
Provost		

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.

ACG 6496 – Sections 101, 102
CRNs 16642, 16643
Advanced Accounting Applications of Data Analytics
FALL SEMESTER 2025
HE 312
Lectures Saturday 12:00 p.m.

Professor Information
DR. PINSKER
OFFICE: KH #131
E-MAIL: rpinsker@fau.edu
PHONE: 297-3422

Office Hours
Monday 10:00-12:00, Tuesday/Thursday 9:30-10:30 and by appointment at KH 131 (Boca)

Required Text and Materials
McGraw-Hill, *Data Analytics for Accounting* (1st Ed.) by Richardson, Teeter, and Terrell; ISBN 13: 9781260375190 (loose-leaf version only at **bookstore** – need Connect codes) **OR** purchase directly from McGraw-Hill Connect at: https://connect.mheducation.com/class/r-pinsker-data-analytics-for-accounting-richardson-1st-edition---pre-built-instructor-course (After you register, choose "Connect" option for digital E-book. You can still order a loose-leaf textbook version from this site if you want). **Either way, you are REQUIRED to get Connect access for online Learn Smart tools and lab/project data files.** Here is a helpful video: https://vimeo.com/showcase/5316669/video/281874361

Tableau (Available for download at http://www.tableau.com/tft/activation). **Desktop Key: TCG7-10F7-75D0-77C2-102F.** Follow prompts. Enter FAU email address and Florida Atlantic University as "business email" and "organization," respectively and enter key above where prompted towards end instead of choosing free trial. Students will be able to pair up for the Tableau assignment. Here is a link to online tutorials: https://www.tableau.com/university-students and Getting started with Tableau Online.

Course Description
Data, data, data. It's everywhere! Have you ever wondered how data analytics could analyze REAL auditing, forensic accounting and financial statement issues? If so, this is the class for you. Hands-on exercises combine with fundamental data concepts to put you ahead of the game.

Course Prerequisites and Credit Hours and Class Time Commitments

Admission to College of Business master's program; ACG 6686 or ACG 6635 or equivalent; and QMB 3600 or equivalent

Class Time Commitments
This class is **extremely time-intensive**. To derive maximum benefit from the lectures, students are expected to have read all assigned content and completed the Learn Smart questions (if applicable) prior to the lecture. Active learning is emphasized in this course. **This means that you the student are primarily responsible for your learning**. To succeed in this course you must put the time and effort in on the readings and projects.

Course Learning Objectives
By the end of this course, students will gain an appreciation of what it takes to have "an analytics mindset." In addition, students will gain hands-on skills in applying data analytics in accounting cases.

Grading Scale

	Total Points Awarded
Learn Smart Quizzes	40
Chapter Labs	30
XBRL Assignments	30
Tableau Project	20
Application Case	30
Total Points	150

Course Evaluation Method
Grades will be assigned on a straight scale according to the following schedule:

Course Grade	% of Total Points	Minimum Points Required
A	93-100%	139
A-	90-92	135
B+	87-89	130
B	83-86	124
B-	80-82	120
C+	77-79	115
C	73-76	109
C-	70-72	105
D+	67-69	100
D	63-66	94

| D- | 60-62 | 90 |
| F | 59 and Below | Below 90 |

Additional Course Policies

Missing Assignments
Missed assignments will receive a grade of zero unless excused. **All assignments, other than Learn Smart, can be done in groups of 2-3 students**.

Late Assignments
Generally speaking, late assignments will receive a grade of zero.

Attendance Policy
The course is fully online and taught asynchronously, with live supplemental lectures on Saturdays. No physical attendance is required.

University Approved Absence Policy Statement
Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

Since the course is asynchronous, you are expected to login at least three times per week and attend any required synchronous sessions to ensure you do not miss pertinent postings, messages, or announcements. Failure to meet these obligations for reasons other than those listed above may be viewed as course abandonment, and you will be dropped from the course. Being dropped from the course is irrevocable, and you will not be reinstated.

Anti-plagiarism Software
Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.

Distance learning

Distance learning requires a high degree of responsibility, dedication, and self-discipline on your part. You are responsible for

1.   Either attending or listening to recorded lectures,
2.   Reading assigned material, and
3.   Completing and submitting any assigned homework on a timely basis.

Problems using Canvas, Accessing Videos, and other Technology Problems: The School of Accounting Executive Programs maintains an information technology help desk dedicated exclusively to its executive students. The help desk is staffed by 4 full-time IT Professionals and is open 9:00 a.m. to 5:00 p.m. on weekdays and during limited hours on the weekends, according to the schedule published at http://it.schoolofaccounting.com.

Please report all technical issues directly to http://helpdesk.schoolofaccounting.com.

Please do not report technical issues to me or to any of our staff by email or other means outside of http://helpdesk.schoolofaccounting.com, as this will only cause a significant delay in your getting help.

Professors do not provide technical support for Canvas, course video, or other IT services. Emailing your professor (or other person) will likely add a long delay in your getting help. If you email your professor about a problem, it might take a couple of days before your professor forwards your message to one of the IT staff professionals. The IT staff professional might be out of office and not receive the forwarded email message for a couple more days. Then, when the IT professional person does receive your email message, he or she will have to contact you and manually create a support ticket. The entire process could take up to a week or longer. On the other hand, if you instead submit your report or request directly to http://helpdesk.schoolofaccounting.com, a support ticket will automatically be created, and an email copy of your request will instantly be sent to the IT staff professional on duty at the time. During normal business hours, your request will immediately be delivered to all 4 full-time IT professionals. Further, you will receive an immediate email response that contains a login ID and password that you can use to track progress relating to your issue.

Some typical IT problems served by http://helpdesk.schoolofaccounting.com include:

1. You can't login to Canvas

2. You are having problems within Canvas

3. You have problem viewing or hearing a class video

4. You are having a problem submitting an assignment

During Saturday live lectures you can be connected directly to the video engineer for your live classroom by visiting http://helpdesk.schoolofaccounting.com and clicking on the Live Support Button. This is the simplest and fastest way to get help during live lectures for lecture-related problems.

Changes
Specific assignments, topics covered, and due dates are tentative may be adjusted as needed by the professor in order to deliver this course in the most effective way.

Communications
I prefer if you email me directly, but you may use Canvas's built-in email function (sometimes attachments do not come through this way). Do not use the built-in email function to email others in the class without either their or your instructor's specific permission.

Important class announcements will be posted to the home page of this course site (i.e., "Course Home"). You are responsible for all announcements posted to this page.

I leave the email function in Canvas "open," meaning that it's possible to use Canvas email to email others in the class. Please do not send email to anyone without first obtaining their permission. In the past I have had students doing things like sending everyone in the class an advertisement for a used car, or something like that.

Using Canvas, email accounts associated with class projects, or private email accounts to send unsolicited email will be considered a serious violation of course policies. The minimum penalty for such violations will a 10% penalty applied to one's total course grade. The penalty may be larger depending on the severity of the offense.

Please understand that this policy is designed to protect the privacy rights of others. No one these days likes to receive spam, and remember that what is considered spam depends on the eye of the receiver. So within this course always obtain others' permission before sending email to them.

Submitting "Hand-in" Assignments
Please email me all assignments directly (except Smart Learn E-book quizzes).

Special Issues

I am always happy to consider "special requests" relating to slipups, hardships, and academic issues. However, in order to ensure that all students are treated exactly the same, I consider all special requests at one time at the very end of the semester, after I have finished grading all course components. As a first step I check to see if the issue actually affects any student's course grade. There is no need to even consider an exception unless at least one student's course grade is affected—and in many cases, none is affected. However, assuming that at least one student's course grade is affected, I then consider the possibility of making the exception and then applying it evenly to the entire class, so that all students receive the same benefit. This policy assures that all students are treated fairly and equally. So please read and re-read the syllabus, follow all course announcements, and pay careful attention to the instructions associated with assignments.

Course Hosting

This online portion of this course is hosted in Canvas. Please login to Canvas as you have been instructed to for your other regular courses in the program. For help with Canvas issues, visit http://helpdesk.schoolofaccounting.com. The online portion is a required component of this course. You should login to Canvas as soon as possible.

Online collaboration is now an essential part of the business world, and especially in AIS work. So skills gained in online collaboration are likely to provide great benefits to your ability to work as an accountant in practice. So, an essential part of this course is sharpening your online collaboration skills.

Course Outline / Lecture Schedule

Reading assignments should be read ahead of **THAT DAY'S** class.

Week	Date	Reading Assignment	Topic
1	Aug 24	Intro/Overview	Importance of Data Analytics in Accounting
2	Aug 31	Slides	Analytics Mindset (Mandatory Pre-recording)
3	Sep 7	Slides	Analytics Mindset
4	Sep 14	XBRL Slides	XBRL
5	Sep 21	XBRL Slides	XBRL Continued/Assignment

6	Sep 28	Chapter 1	Data Analytics in Accounting and Business
7	Oct 5	Chapter 1	Data Analytics in Accounting and Business
8	Oct 12	Chapter 2	Data Preparation and Cleaning
9	Oct 19	Chapter 2	Data Preparation and Cleaning
10	Oct 26	Chapter 3	Modeling and Evaluation
11	Nov 2	Tableau Slides	Tableau
12	Nov 9	Tableau Project	Tableau (Mandatory Pre-recording)
13	Nov 16	Chapter 4	Visualization
14	Nov 23	Application Case	TBA
15	Nov 30	None	Happy Thanksgiving!
16	Dec 7	Applic. Case Due	TBA

HAVE A GREAT WINTER BREAK!!!

Selected University and College Policies

School of Accounting Policies
Students are responsible for School of Accounting policies available at
http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting.
These policies are considered to be an integral part of this syllabus.

Code of Academic Integrity Policy Statement
Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

Disability Policy Statement
In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at http://fau.edu/sas/

Religious Accommodation Policy Statement
In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of** examinations and work assignments. For further information, please see Academic Policies and Regulations.

Counseling and Psychological Services (CAPS) Center
Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to http://www.fau.edu/counseling/

Incomplete Grade Policy Statement
A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals
Any student who decides to drop is responsible for completing the proper process required to withdraw from the course. No "W" grades can be obtained after the official drop or withdrawal

date of **October 25, 2025**. All students enrolled as of **October 25, 2025**, will receive one of the above grades. I **will not** support any petitions for late withdrawals after **October 25, 2025**. Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process
A student may request a review of the final course grade when s/he believes that one of the following conditions applies:
- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.
- The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement
Disruptive behavior is defined in the FAU Student Code of Conduct as *"... activities which interfere with the educational mission within classroom."* Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities
Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

About Plagiarism

<div align="center">

The College of Business
Florida Atlantic University

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<u>What is it?</u>

Florida Atlantic University (FAU) defines plagiarism as follows:

> A student will have committed plagiarism if he or she reproduces someone else's work without acknowledging its source; or if a source is cited which the student has not cited or used. Examples of plagiarism include: submitting a research paper obtained from a commercial research service, the Internet, or from another student as if it were original work; making simple changes to borrowed materials while leaving the organization, content, or phraseology intact; or copying material from a source, supplying proper documentation, but leaving out quotation marks. Plagiarism also occurs in a group project if one or more of the members of the group does none of the group's work and participates in none of the group's activities, but attempts to take credit for the work of the group.

<u>Hints for Avoiding Plagiarism:</u>

- *More than three words is plagiarism.* This is a good yardstick to use when wondering whether or not quotes are appropriate. They are, if you are copying more than three words in sequence.
- *One source is not "common knowledge."* Common knowledge does not require citation. But something is not common knowledge if you have found just one source for the information.
- *When in doubt, cite!* If you have any doubt about whether or not to cite a source, err on the side of making the attribution.
- *If your co-author sounds surprisingly eloquent, make sure the contribution is his or her own.* We often work in groups and co-author papers and projects. You should ask the question of your co-author if you doubt the work is their own. In group work, you are responsible for the project/paper in its entirety.
- *Look away.* When you are writing, do not have open books or papers in front of you as you type. Read your sources, and then put what you have read into your own words.
- *Writing is hard work.* Paraphrasing is relatively easy, writing is hard. Learning to be a good writer is part of what your college education is about. Staring at an empty screen in *MS Word* does become less daunting over time!
- *Just because it's on the Internet, doesn't mean it's yours.* The Internet is a fantastic resource and search engines are terrific research tools. But what you find on the Internet was written by someone. You must cite Internet web sites, and if you use a quote, use appropriate quotation procedures.

- *Paraphrasing is more than changing a verb tense or reordering a list.* There is a difference between citing a source for a fact and creating a bad quote.
- *Use a Style Guide*. Purchase a style guide and refer to it. Your teacher may suggest one or look for one at Amazon. Popular and timeless guides are by the American Psychological Association, Strunk and White, and Kate Turabian.

The High Cost of Plagiarism

In your professional career, you will find that reputation is everything. Plagiarism can ruin your reputation and cost you your professional career, along with the respect of your peers and family. Plagiarism at Florida Atlantic University is an act of academic dishonesty that has serious consequences. Note that plagiarism is specifically covered in the FAU Code of Academic Integrity.