

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department School of Accounting College Business		
Current Course Prefix and Number ACG 6496		Current Course Title Advanced Accounting Applications of Data Analytics	
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 <input type="checkbox"/> Remove <input type="checkbox"/>		Change description to: 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 will combine with fundamental data...See addendum for complete description. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to:	
* See Definition of a Credit Hour . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes: Fall 2023		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Robert Pinsker/rpinsker@fau.edu/561-297-3422			
Approved by Department Chair _____ College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Ken Johnson</u> UGPC Chair <u>Mihaela Cardei</u> (Mar 6, 2023 22:18 EST) UGC Chair <u>Paul R. Peltier</u> Graduate College Dean <u>Willie Del Kallies</u> UFS President _____ Provost _____		Date 2/2/23 _____ 2/13/2023 _____ 2/13/2023 _____ Mar 6, 2023 _____ Mar 7, 2023 _____ Mar 7, 2023 _____ _____ _____	

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



Florida Atlantic University
COLLEGE OF BUSINESS

ACG 6496 – Section 101 / 102

CRNs 15373 / 15374

Advanced Accounting Applications of Data Analytics

FALL SEMESTER 2022

Davie Campus – DW 108

Lectures Saturday 12:00 p.m. – 1:15 p.m.

Professor Information

NAME: Rob Valdez, CISA, CISM, CPA

E-MAIL: rvaldez3@fau.edu

Virtual Office Hours

Saturday 10:00AM-12:00PM or by appointment

Required Text and Materials

- McGraw Hill Data Analytics for Accounting, 3rd Edition, By Vernon Richardson and Katie Terrell and Ryan Teeter. ISBN10: 1264444907, ISBN13: 9781264444908, Copyright: 2023
- Connect Access Code so that you can access McGraw Hill Connect for the course.
- Microsoft Excel version 2016 or later. We will be using the Windows version for demonstrations and discussions.
- You will require access to Tableau Software for this course.
 1. Download Tableau Desktop here
<https://www.tableau.com/products/desktop/download?signin=academic>
 2. Activate with your product key below:
 3. TCF8-6A1F-8420-A5F1-OCE4

Course Description

Old: Advanced applications of data analytics in auditing, forensic accounting, fraud examination and financial statement analysis.

New: 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 will combine with fundamental data concepts to put you ahead of the game.

Credit Hours

3 credits.

Course Prerequisites



Prerequisites: Admission to master's program; ACG 6686 or ACG 6635 or equivalent; and QMB 3600 or equivalent, and admission to the SOAEP.

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. Further elaborated, the stated objective above includes the following:

- LO1. Recognize when and how Data Analytics can address accounting questions.
- LO2. Comprehend the process needed to extract, clean and prepare data for analysis.
- LO3. Recognize what is meant by data quality, including completeness, reliability, and validity.
- LO4. Perform analysis to understand the quality of data and their ability to address the business question.
- LO5. Demonstrate ability to prepare data for analysis.
- LO6. Identify and implement an approach that includes using statistical analysis to draw conclusions and make recommendations.
- LO7. Report results of analysis in an accessible way to decision makers based on needs.

Grading Scale

Learn Smart Quizzes

100

Projects

400

Midterm Exam

200

Final Exam

300

Total Points

1000

Course Evaluation Method

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

Course <u>Grade</u>	% of Total <u>Points</u>	Minimum Points <u>Required</u>
A	93-100%	930
A-	90-92	900
B+	87-89	870
B	83-86	830
B-	80-82	800
C+	77-79	770
C	73-76	730
C-	70-72	700
D+	67-69	670
D	63-66	630



Florida Atlantic University
COLLEGE OF BUSINESS

D-
F

60-62
59 and Below

600
Below 600



Additional Course Policies

Missing Assignments

Missing assignments will receive a score of zero.

Late Submissions

Time management can be one of the most challenging aspects of a college education. Due dates should not be considered as the first day to attempt or submit your work. Each student accepts the risk of unexpected issues affecting their performance if they do not give themselves sufficient time to deal with any issues before the deadlines. Early submission is encouraged. Late submissions will receive reduced scores. Missing submissions will receive a score of zero.

Attendance Policy

The course is fully online and taught asynchronously, with live supplemental lectures on Saturdays. No physical attendance is required. Attendance is not factored into the grading method.

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.

Please do not send email to any classmates without first obtaining their permission. 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.

Special Issues

In order to ensure that all students are treated equitably, I will consider all hardship or 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 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, if 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 class, so that all students receive the same benefit. This policy helps provide fairness. 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.

Course Outline / Lecture Schedule

#	Learning Obj. & Lecture Topic(s)	Date	Reading Due	Assignment(s) / Task(s) Due
1	Course Overview and Learning Objectives On-campus lecture	Aug 27	Syllabus	Request Tableau Student License (Optional)
2	Data Analytics for Accounting (Walkthrough: Excel Pivot Tables) (Mandatory Pre-recording) (LO1)	Sep 3	Chapter 1	Chapter 1 SmartBook Quiz
3	Organizational Strategy and Analytic Programs (LO1, LO2)	Sep 10	Appendix C	Ungraded Practice Project: p. 20 Progress Check 9 & 10
4	Mastering the Data (Walkthrough: Power Query) (LO2, LO3)	Sep 17	Chapter 2	Chapter 2 SmartBook Quiz
5	Data Roles (Including Data Engineering), Skillsets, and Tools (Walkthrough: Excel's Internal Data Model) (LO2, LO3)	Sep 24	Appendix F	Project 1: p. 62 Lab 2-2, Alternative 3
6	Data Procedures and Analysis (Walkthrough: Excel's Data Analysis ToolPack) (LO4, LO5) On-campus lecture	Oct 1	Chapter 3	Chapter 3 SmartBook Quiz
7	Analytics' Relationship to Statistics (Walkthrough: Access' SQL statements) (LO5, LO6)	Oct 8	Appendix B Appendix D	Project 2: p. 71 Lab 2-4, Steps 1-14
8	Midterm Exam	Oct 15	N/A	Midterm Exam
9	Data Visualization and Communication (Walkthrough: Excel's Regression Analysis) (LO6, LO7)	Oct 22	Chapter 4	Chapter 4 SmartBook Quiz
10	Inference, Prediction, and Probability (Walkthrough: Monte Carlo Simulations) (LO6, LO7)	Oct 29	Appendix A Article: bit.ly/346rMDj	Project 3: p. 125 Lab 3-2, Steps 1-7



#	<u>Learning Obj. & Lecture Topic(s)</u>	<u>Date</u>	<u>Reading Due</u>	<u>Assignment(s) / Task(s) Due</u>
11	Data in the Modern Accounting Environment (Walkthrough: Tableau's Exploratory Analysis) (LO1) On-campus lecture	Nov 5	Chapter 5	Chapter 5 SmartBook Quiz
12	Exploratory Data Analysis (LO4, LO5, LO7) (Mandatory Pre-recording)	Nov 12	Appendix G Appendix H	Project 4: p.168 Lab 4-2 Steps 1-31
13	Managerial Analytics (LO7)	Nov 19	Chapter 7	Chapter 7 SmartBook Quiz
14	Dashboards and KPIs (LO7) (Mandatory Pre-recording)	Nov 26	Example: bit.ly/3dAxGQc	Project 5: p.286 Lab 7-2
15	Artificial Intelligence and Accounting (LO2, LO7) On-campus lecture	Dec 3	Article(s) in Canvas bit.ly/3gTaLAn	N/A
16	Final Exam	Dec 10	N/A	Final Exam

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 29, 2021**. All students enrolled as of **October 29, 2021**, will receive one of the above grades. Any student who decides to drop is responsible for completing the proper paperwork 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

The College of Business
Florida Atlantic University

What is it?

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.

Hints for Avoiding Plagiarism:

- *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.