



ACG 3842

CRN

**Accounting Applications of Data Analytics
FALL SEMESTER 2020**

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

Course Description and credit hours

ACG 3842 3 credits

Applications of data analytics in auditing, managerial accounting, and financial statement analysis.

Course Prerequisites

Prerequisite: ACG 2071 and satisfactory performance on Principles of Accounting Competency Exam

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

	<u>Total Points Awarded</u>
Learn Smart Quizzes	40
XBRL Assignment(s)	30
Tableau Project	30
Cases	<u>50</u>
Total Points	<u>150</u>

Course Evaluation Method

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

<u>Course</u> <u>Grade</u>	<u>% of Total</u> <u>Points</u>	<u>Minimum Points</u> <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
D-	60-62	600
F	59 and Below	Below 600

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 pairs.

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.

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.

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).

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

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

<u>Week</u>	<u>Date</u>	<u>Reading Assignment</u>	<u>Topic</u>
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
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 3	Modeling and Evaluation
10	Oct 26	Chapter 3 Tableau Slides	Modeling and Evaluation
11	Nov 2	Tableau Projects	Tableau
12	Nov 9	Tableau Projects	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		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](#).

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/>

Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Student Accessibility Services Office (SAS) – in Boca Raton, SU 133, (561) 297-3880; in Davie, LA 131, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585 – and follow all SAS procedures.

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](#).

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

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 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 apply:

- 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.