

COURSE CODE: BUAD 352

COURSE TITLE: Data Analytics in Accounting

Calendar Description

Learners will apply data and analytics to accounting and business environments, utilizing the MOSAIC approach to identify business questions, process data, communicate insights and track outcomes. Learners will simulate communication of insights to users employing data analysis and visualization tools.

Prerequisite(s): BUAD 273, BUAD 283, one of STAT 121/124/230

Co-requisite(s): None

Prerequisite For: None

Substitutable Courses: None

Graduation Requirement: Elective - BBA

Transfer Credit: CPA credit

Special Notes: None

Credits: 3

Hours per Week: 4 (2hr lecture, 2hr lab)

Originally Developed: March 2020

EDCO Approval: November 5, 2020

CHAIR'S APPROVAL: 

Learning Outcomes

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| Outcome | Upon completion of this course students will be able to: |
| 1 | Recognize when and how data analytics can address business questions. |
| 2 | Comprehend the process needed to clean and prepare the data before analysis. |
| 3 | Recognize what is meant by data quality, considering completeness, reliability and validity. |
| 4 | Perform basic analysis to understand the quality of the underlying data and its ability to address the business question. |
| 5 | Demonstrate ability to sort, rearrange, merge and reconfigure data in a manner that allows enhanced analysis. |
| 6 | Identify and implement an approach that will use data analysis to draw conclusions and make recommendations on a timely basis. |
| 7 | Report results of analysis in an accessible way to each varied decision maker and their specific needs. |
| 8 | Assess ethical implications related to data collection and retention. |
| 9 | Use software solutions to create data visualizations to communicate results in the following: <ul style="list-style-type: none">o Auditing environmentso Managerial environmentso Financial environmentso Taxation environments |

Course Objectives

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|------------|--|
| Objectives | This course will cover the following content: |
| 1 | Developing an analytics mindset |
| 2 | Data scrubbing and data preparation |
| 3 | Data quality |
| 4 | Descriptive data analysis |
| 5 | Data analysis through data manipulation |
| 6 | Defining and addressing problems through data analysis |
| 7 | Ethical implications of data collection and analysis |
| 8 | Data visualization and data reporting |

Professors

| Name | Phone Number | Office | Email |
|------------------------------|--------------|--------|--|
| Erin Creagh (Course Captain) | - | - | ecreagh@okanagan.bc.ca |

Evaluation Procedure

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|-----------------|--------------|
| Lab Assignments | 10 % |
| Prework Quizzes | 5% |
| Excel Bootcamp | 5% |
| Presentation | 10 % |
| Midterm Exam | 30 % |
| Final Exam | 40 % |
| Total | 100 % |

Generative AI tools are permitted with specific restrictions

- Students are permitted to use AI tools for formative work such as gathering information or brainstorming but may not use them for any assessed work or final submission. Whenever generative AI tools are used, they must be appropriately cited. (See [How to cite ChatGPT \(apa.org\)](#))
- Students can use AI tools to assist in proofreading, grammar checking, and language refinement for written assignments where the student has composed the first draft. If students use AI in this manner, they must submit both the original AND post AI version of their task.

Required Materials

Required: Data and Analytics in Accounting: An Integrated Approach, 1st Edition (By Ann Dzurainin, Guido Geerts and Margarita Lenk) (with WileyPLUS access)

Notes

Students are expected to attend the weekly online lecture component and weekly in-person computer lab sessions.

This course has a 3-hour final exam.

Lectures: 40 student enrollment capacity.

Labs: 20 student enrollment capacity but may be hosted virtually.

Website: A Moodle site will be available for the course. This site will contain outlines for each chapter and extra problem solutions, along with general information about the course.

Exams: Please note that College Examination Policy states that all students must write final examinations when required at the scheduled times and dates.

Course Schedule

(Subject to change at the discretion of the professor)

| Date | | Topic | Textbook |
|------------------|-------------|---|---------------|
| 2024 Week of: | | Wednesday, September 4 th , First day of class Friday, September 13 th , Last day to register for Fall 2024 Monday, September 30 th , Statutory Holiday (no classes) Monday, October 14 th , Statutory Holiday (no classes) Friday, October 25 th , Last day to withdraw from class without academic penalty Monday, November 11 th , Statutory Holiday (no classes) Friday, December 6 th , Last day of class | Chapter(s): |
| Sep. 4 | Week # 1 | Course Orientation | NA |
| Sep. 9 | 2 | Excel Bootcamp | NA |
| Sep. 16 | 3 | Data Analytics in the Accounting Profession | Chapter 1 |
| Sep. 23 | 4 | Foundational Data Analysis Skills | Chapter 2 |
| Sep. 30 | 5 | Motivations and Objectives for Data Analysis | Chapter 3 |
| Oct. 7 | 6 | Planning Data and Analysis Strategies | Chapter 4 |
| Oct. 14 | 7 | Analysis: Data Preparation | Chapter 5 |
| Oct. 21 | 8 | Midterm | Chapters 1- 5 |
| Oct. 28 | 9 | Analysis: Data Exploration | Chapter 7 |
| Nov. 4 | 10 | Interpreting Data Analysis Results | Chapter 8 |
| Nov. 11 | 11 | Communicating Data Analysis Results | Chapter 9 |
| Nov. 18 | 12 | Recent Data Analyses Developments in Accounting | Chapter 10 |
| Nov. 25 | 13 | Presentations | |
| Dec. 2 | 14 | No Class | |
| | | Final Exam Period | Chapters 7-10 |

Skills Across the Business Curriculum

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

Student Conduct and Academic Honesty

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

What are the Students’ Responsibilities to Avoid Plagiarism?

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format www.okanagan.bc.ca. Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 6th edition (2009)). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

What are the Penalties for Plagiarism and Cheating?

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.