

**COURSE CODE:** BUAD 352

**COURSE TITLE:** Data Analytics in Accounting

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### **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

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**CHAIR'S APPROVAL:**



## Learning Outcomes

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

## Course Objectives

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
Jason Hodges	email contact preferred	B141	jhodges@okanagan.bc.ca

## Evaluation Procedure

Lab Assignments	15%
Pework Quizzes	5%
Excel Bootcamp	5%
Presentation	15%
Midterm Exam	30%
Final Exam	30%
<b>Total</b>	<b>100 %</b>

## 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

This course is delivered in a hybrid format. Students could be 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 and will be hosted asynchronously.

**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
2025 Week of:		Wed, Sep 3 - Classes begin Fri, Sep 12 - Add/drop date - Last day to register for a course and last day to receive a refund for course drop <b>Tue, Sep 30 - Statutory Holiday (no classes)</b> <b>Mon, Oct 13 - Statutory Holiday (no classes)</b> Fri, Oct 24 - Last day to withdraw from a course without academic penalty <b>Mon, Nov 10 - No classes</b> <b>Tue, Nov 11 - Statutory Holiday (no classes)</b> Fri, Dec 5 - Last day of regularly scheduled classes Tue, Dec 9 - Thu, Dec 18 - Final exam period – see <a href="#">policy</a> .	Chapter(s):
Sep	8	Course Orientation & Excel Bootcamp	NA
Sep	15	Data Analytics in the Accounting Profession	Chapter 1
Sep	22	Foundational Data Analysis Skills	Chapter 2
Sep	29	Motivations and Objectives for Data Analysis	Chapter 3
Oct	6	Planning Data and Analysis Strategies	Chapter 4
Oct	13	STAT – NO CLASS	
Oct	20	Midterm	Chapters 1- 4
Oct	27	Analysis: Data Exploration	Chapter 7
Nov	3	Interpreting Data Analysis Results	Chapter 8
Nov	10	STAT – NO CLASS	
Nov	17	Communicating Data Analysis Results	Chapter 9
Nov	24	Recent Data Analyses Developments in Accounting	Chapter 10
Dec	01	Presentations	
Dec	TBD	<b>Final Exam Period</b>	Cumulative

## Skills Across the Business Curriculum

The 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

### 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.

**Academic Honesty:** Students have a responsibility to read the [OC Academic Integrity Policy](#).

### 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 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 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, 6<sup>th</sup> edition (2009)). A copy of the APA manual is available in the reference section and 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 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.