ACCT 746
ACCOUNTING ANALYTICS
SPRING 2024

KU SCHOOL OF BUSINESS
The University of Kansas

business.ku.edu

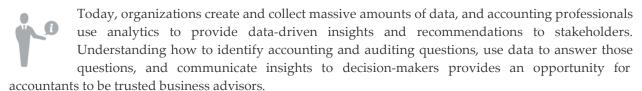|	
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Office Hours	Click here to make an appointment or scan the QR code.

COURSE DESCRIPTION

Today, organizations create and collect massive amounts of data, and accounting professionals use analytics to provide data-driven insights and recommendations to stakeholders. Understanding how to identify accounting and auditing questions, use data to answer those questions, and communicate insights to decision-makers provides an opportunity for accountants to be trusted business advisors.

This course will prepare students to think critically about how to leverage accounting data to make decisions mainly in the financial accounting and auditing contexts. Students will develop an analytics mindset through hands-on assignments and projects using common accounting analytics software applications adopted in practice. These assignments involve manipulating and transforming raw data into workable data sets, using data visualization and other tools to analyze these data sets for decision-making purposes, and communicating the results of the analyses. The course also exposes students to practitioner and academic perspectives on analytics through a combination of readings, class discussions, and practitioner presentations.

Prerequisite: Admission to the MAcc program and ACCT 543. Enrollment restricted.

This is a 3-credit-hour, 10-week, hybrid course with one 90-minute in-person class session on Wednesdays in CAPF 4015 (8:30-10:00 am, 10:15-11:45 am, or 12:45-2:00 pm). In addition to our weekly live meeting, I will also provide you with additional material in an asynchronous format for you to complete on your own. I expect you to attend every live class meeting.

COURSE OBJECTIVES

1. Develop and use an analytics mindset to ask and answer accounting and auditing questions;
2. Analyze data to identify patterns or anomalies indicating a heightened risk of misstated financial information;
3. Summarize the results of your analyses to communicate your findings;
4. Identify common data pitfalls and recognize elements of effective visual design;
5. Use multiple software tools to manipulate data and perform analyses; and
6. Describe the role and purpose of technology and data analytics in the accounting profession.

COURSE STRUCTURE

During the term, we will explore issues with data, consider the state of analytics and technology adoption in the accounting and auditing profession, and learn how to design compelling visualizations. You will ultimately demonstrate your ability to work with real-world data by writing SQL statements, creating Alteryx workflows, and designing Power BI visuals.

ACCT 746 will build on your existing accounting, auditing, and statistics knowledge from your prior courses. The Tentative Course Schedule provides an overview of the course plan in four high-level categories (Data Analytics, Accounting Analytics, Tools, and Application) described below.

ANALYTICS BACKGROUND MATERIAL

Overview

The background material comes from several sources, such as recorded lectures, TED talks, published articles, podcasts, and the required texts. These materials cover various aspects of data analytics, technological advancements (Data Analytics), and their impact on the accounting and auditing profession (Accounting Analytics). Some of the Data Analytics material also addresses visual design concepts useful in creating effective data visualizations. Besides the two required books, I will provide the other background materials (or links to this material) on Canvas. I expect you to read, watch, and listen to the assigned material between the Start and End dates for each week indicated in the Tentative Course Schedule (unless, of course, the schedule changes).

Required Course Materials

Jones, B. *Avoiding Data Pitfalls: How to Steer Clear of Common Blunders When Working with Data and Presenting Analysis and Visualizations*. Hoboken, NJ: John Wiley & Sons 2020. ISBN: 9781119278160. The Tentative Course Schedule refers to this text as "ADP."

Knaflic, C.N. *Storytelling with Data: A Data Visualization Guide for Business Professionals*. Hoboken, NJ: John Wiley & Sons 2015. ISBN: 9781119002253. The Tentative Course Schedule refers to this text as "SWD."

TOOLS

You will learn how to write SQL statements, build Alteryx workflows, and create visualizations using Power BI. As you learn to use these tools, you will complete Tools Assessments to ensure that you are developing proficiency with these platforms. These tools are available through the School of Business Virtual Lab. You will find instructions explaining how to access the School of Business Virtual Lab on Canvas in the Getting Started module. The Tools Assessments will be posted and submitted on Canvas and will be due by **5 pm on the Tuesday indicated by the End date** listed in the Tentative Course Schedule unless stated otherwise on Canvas.

You will need the following to access the course materials on Canvas and the various applications on the School of Business Virtual Lab:

- Laptop running macOS or Windows (bring your charged laptop to every class meeting)
- Canvas-compatible browser
- Stable internet connection

In addition to these minimum requirements, I highly recommend installing Microsoft Remote Desktop (to access the School of Business Virtual Lab), Microsoft Office, Microsoft Teams, and a PDF reader.

APPLICATION

The Application activities allow you to use real-world data and your newly-acquired knowledge of the tools to complete accounting and auditing analyses. After learning each tool, you will complete and submit an applied Assignment or Project.

The depth and breadth of the analyses required for the Assignments and Projects will generally be more than that required for the Tools Assessments. Assignments and Projects will be posted and submitted on Canvas and will be due by **5 pm on the Tuesday indicated by the End date** listed in the Tentative Course Schedule unless stated otherwise on Canvas.
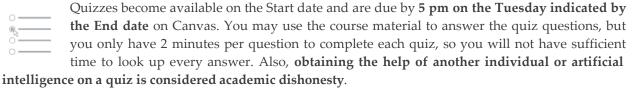
GRADING

The total points you earn in the following categories will determine your grade:

Final Project	30%	Students with 93-100% of the total points will earn an "A," students with 90-92% of the total points will earn an "A-," students with 87-89% of the total points will earn a "B+," students with 83-86% will earn a "B," and so on. Earning less than 60% of the class point total is failing.
Alteryx Project	20%	
SQL Assignment	15%	
Tools Assessments (3 * 5%)	15%	
Weekly Quizzes	20%	
	100%	

Late deliverables will be penalized 25% of the points possible for each day or portion of a day late.

If you are having any difficulties meeting the requirements for the course, please reach out to me. I would like to hear about your struggles so we can work together to find a solution.

Weekly Quizzes

Quizzes become available on the Start date and are due by **5 pm on the Tuesday indicated by the End date** on Canvas. You may use the course material to answer the quiz questions, but you only have 2 minutes per question to complete each quiz, so you will not have sufficient time to look up every answer. Also, **obtaining the help of another individual or artificial intelligence on a quiz is considered academic dishonesty**.

There will be no make-ups allowed for quizzes. To compensate for missed quizzes or subpar performance, I will drop your lowest two quiz grades when computing your overall quiz average.

ACADEMIC ACCOMMODATIONS

The Student Access Center (SAC) coordinates academic accommodations and services for all eligible KU students with disabilities. If you have a disability for which you wish to request accommodations and have not contacted SAC, please do so as soon as possible. You can find more information about their services by going to the SAC website at access.ku.edu, visiting the SAC office in 22 Strong Hall, or calling 785-864-4064. While SAC will communicate with me about your accommodation(s), **it is crucial that you also contact me directly to discuss your needs in this course**.

COURSE ACKNOWLEDGMENT

The KU School of Business gratefully acknowledges the EY Foundation's financial support in this course's development and delivery.

AI POLICY

In this course, I encourage you to leverage generative AI tools (e.g., ChatGPT, Copilot [formerly Bing Chat], Claude, Bard, etc.) to complement and enhance your learning. When using these tools, it is crucial that you do so in an appropriate, ethical manner.

AI tools should support, not replace, your learning process. Generative AI can be particularly helpful when writing code (e.g., SQL statements). It may also help guide you while creating Alteryx workflows and preparing data visualization in Power BI. While generative AI may assist in several aspects of writing in this class (e.g., checking grammar, editing original text you write, or helping improve clarity and tone), using it for content generation is not an appropriate use for our purposes. AI must not be used to complete quizzes or directly answer questions posed in other graded course content. Your work should reflect your personal understanding and knowledge.

Think critically about all output from AI tools. Generative AI will provide responses with a tone of certainty, even though these responses will often be inaccurate. You bear ultimate responsibility for the accuracy of the content in your submissions.

Acknowledge your use of AI tools in any graded course submissions. Include a descriptive paragraph about AI's role in the submission, share your submitted prompts, and identify the platform(s) used (e.g., ChatGPT, Copilot, etc.). Inappropriate use of AI or incomplete disclosure of its use constitutes academic misconduct.

Use of AI tools is voluntary. The use of AI tools in this course is completely optional, and you are not required to pay for or use these tools if you choose not to for privacy or other reasons.

If you have questions about whether a particular AI use is appropriate, please contact me to discuss it further. I am here to provide guidance and ensure that we are using these tools effectively and ethically in our learning environment. Remember, the goal is to use AI as a tool for enhancing learning, not as a substitute for critical thinking and understanding.

ACADEMIC CODE OF HONOR

The KU School of Business seeks to develop future leaders with the highest ethical standards. It is through a strong code of conduct that we maintain mutual trust and respect among students, faculty, and staff. This code of conduct was developed by the students, faculty, and staff to articulate the School's core values and provide guidance on academic integrity. This code applies to the conduct of students, faculty, and staff at any function or academic activity conducted by the School of Business at the University of Kansas. See https://business.ku.edu/honor-code.

I will not tolerate academic misconduct in this class. Academic misconduct is unethical and deprives you of educational opportunities. There are many forms of cheating or behavioral misconduct, including but not limited to:

- Possessing course material from previous semesters of this course;
- Committing plagiarism;
- Sharing quiz questions or answers when one of the students has not completed the quiz;
- Sharing any code, files, or answers for the Final Project or blindly copying another student's code, files, or answers for Assignments or Projects;
- Posting any course content (from Canvas or any other source) to a public website;
- Threatening a fellow student in an academic setting; or
- Disrupting class.