

UNC CHARLOTTE
TOPICS IN FINANCIAL ACCOUNTING & AUDITING:
ACCOUNTING DATA ANALYTICS
SPRING 2019

Instructor: Dr. Marcia Watson, Ph.D.
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Office Hours: Main Campus: T 12:45-2:15, TH 10:30-11:30 Friday 268C
CCB: TH 4:45 – 5:45 p.m., Room 713
& by appointment
Class Sections ACCT 6299 U1
Class Time/Location: 2:00 – 4:45 p.m. Center City Bldg, room 802
Exception April 4 CCB 501

Required Materials

The class is using a new textbook called *Data Analytics for Accounting* (2019) by Richardson, Teeter, and Terrell, 1st edition.

The class will also be using free academic versions of Alteryx, Excel, IDEA, MindBridge, SAP, and Tableau.

All other materials are specified/available on Canvas.

Recommended Materials

You are strongly encouraged to read business publications (e.g., *The Wall Street Journal*) to increase your awareness and knowledge of current developments in the business environment.

Course Prerequisites: MACC graduate student **Credit Hours:** 3 hours

Important Dates

January 16 – Last day to add or drop a course without a grade.

March 1 – Unsatisfactory Grades due.

March 19 – Last day to withdraw from course.

Course Description

This class covers the business processes, internal controls, as well as the software used to generate and analyze accounting data.

Course Objectives

The objective of this course is for you to learn important concepts related to the business processes; internal controls; software used to generate accounting transactions; and software/techniques used to extract and analyze accounting transactions. The goal of the class is for you to develop an accounting analytics mindset which EY defines as the ability to:

- Ask the right questions, which requires business acumen.

- Extract, transform, and load relevant data (i.e., the ETL process).
- Apply appropriate analytical techniques.
- Interpret and share the results with stakeholders.

Grades

Your grade in the course is based on the following assignments designed to improve your communication and data analytic skills:

	Software Tool	Points	Course Grade
Business Simulation	Excel	100	B: 800 - 899
SAP	Cloud Enterprise System	50	C: 700 - 799 D: 600 – 699 F: <600
Excel Labs	Excel	125	
GAS Project	IDEA	100	
MindBridge Project	MindBridge	75	
Alteryx/Tableau Project	Alteryx	150	
Bombas Case	Tableau	75	
Mystery, Inc.		50	
In-Class Work	Various	75	
Final Exam Project	Various	200	
Total Points Available		1,000	

General Rule: Late assignments are not accepted.

Business Simulation

To gain a better understanding of how accounting transactions are created, the class will participate in a business simulation. Working in groups, class members will record business transactions as they play the game. At the end, class members will create individual and consolidated financial statements using Excel.

Hands-on Software Projects

The majority of your course points will come from completion of hands-on software projects that cover the areas of managerial accounting, audit, forensic, and tax. These projects will expose you to enterprise systems (SAP), generalized audit software (GAS), Alteryx, Tableau, MindBridge, and Excel.

In-Class Work

To encourage attendance, we will complete a number of smaller, in-class assignment throughout the semester. These assignments will not be announced in advance and will be worth 75 points total.

Final Exam Project.

The final exam will consist of a hands-on project designed to test what you learned during the class about accounting and data analytics.

Canvas

This class is using the UNC Charlotte learning management system called Canvas. Canvas can be accessed at uncc.instructure.com using your NinerNet ID and password. I will use Canvas to post class announcements, class notes and assignment. A copy of the syllabus is always available there.

Class Notes: If there are any class notes or slides, they will be posted in Canvas.

Grades: You can use Canvas to check your assignment scores. Click the Grades button in the far left area of your screen to access.

Home: All assignments (with necessary resources) are available on the Home tab.

Cell Phones and Computers

The use of cell phones, beepers, or other communication devices is disruptive (as well as rude!), and is therefore prohibited during class. However, if you have an emergency situation, please let the instructor know at the beginning of class.

Attendance and Participation

Class attendance is important as it gives you an opportunity to clarify and test your understanding of the material covered. You will be responsible for all material covered in class as well as in the homework assignments and readings. If you miss more than 2 classes, I will lower your grade by 100 points. If you miss 4 classes, I will lower your grade by 200 points. You will be considered to miss a class if you miss more than 20 minutes of a class (this includes late arrival, leaving in the middle, early departure).

Promptness is important and is an expected quality of successful individuals in the accounting profession. Students arriving late to class tend to disrupt other students, so please be prompt.

Unless it's an emergency, **please do not leave class before it is over**. Leaving class early is distracting and discourteous to other students and to the instructor. If you know you're going to have to leave early, please let the instructor know before class.

Participation is encouraged and expected!! The participation of everyone in the class helps make the class a lot more interesting as a variety of ideas and information are shared. So, please speak up loud and often!

Syllabus Revisions

The standards and requirements set forth in the syllabus may be modified at any time by the course instructor. Notice of such changes will be by announcement in class and in Canvas.

Policies Regarding Grading

Determination of final course grades and policies and procedures regarding grades is the responsibility of faculty, not students. Thus, the grading policies, procedures, and scales in your courses at UNC Charlotte are not open to debate, negotiation, or appeal.

If you think an assignment has been graded incorrectly, please let me know within **ten days** after grade is posted. After that period of time, the grade stands as is.

It is **inappropriate** for a student to contact a faculty member at the end of the semester in an attempt to influence the faculty member's determination of final course grades. However, if you believe that your final course grade assigned by the instructor was the result of clear and material mistake in calculating or recording grades, you should contact the instructor, who will explain how the grade was determined (see <http://legal.uncc.edu/policies/up-410> for more information).

For this course, your course grade will be determined by the total points you earn. Factors and circumstances other than your total points will not be considered including, but not limited to, grade needed to graduate, effort, work hours, course load, and prior accounting experience/coursework. All students will be graded in the same manner. No extra credit will be given. **Do not ask me to grade you differently than other students or to raise your end-of-semester grade as it is not appropriate or fair to other students.**

Academic Integrity

All students are required to read and abide by the Code of Student Academic Integrity. Violations of the Code of Student Academic Integrity, including plagiarism, will result in disciplinary action as provided in the Code. Definitions and examples of plagiarism are set forth in the Code. The code is available from the Dean of Student's Office or <http://legal.uncc.edu/policies/up-407> .

Faculty may ask students to produce identification at examination and may require students to demonstrate that graded assignments completed outside of class are their own work.

You are expected to be familiar with, and to follow, this Code.

Working with other students is an effective method to learn computer skills. **However, you must be certain that you submit your own work.** If I determine or suspect that you are not submitting your own work, I will follow University procedures for handling cases of academic misconduct.

I expect every student in my classes to share this responsibility for preventing dishonesty of any kind. Academic integrity is considered a prerequisite for admission into the accounting profession.

Religious Accommodations

UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year for religious observances required by a student's religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at <http://legal.uncc.edu/policies/ps-134.html> It is the obligation of

students to provide faculty with reasonable notice of dates of religious observances on which they will be absent by submitting a *Request for Religious Accommodation Form* to their instructor prior to the date for enrollment for a given semester (typically 10th day of enrollment).

Statement on Diversity

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we create diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Support Services

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at [704-687-0040](tel:704-687-0040) or visit their office in Fretwell 230.

Title IX Reporting Obligations

UNC Charlotte is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or experiences any of these incidents, know that you are not alone. UNC Charlotte has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more.

Please be aware that many UNC Charlotte employees, including all faculty members, are required reporters. **This means that if you tell me about a situation involving sexual harassment, sexual assault, dating violence, domestic violence, or stalking, I must report the information to the Title IX Coordinator.** Although I have to report the situation, you will still have options about how your case will be handled, including whether or not you wish to pursue a formal complaint. Our goal is to make sure you are aware of the range of options available to you and have access to the resources you need.

If you wish to speak to someone confidentially, you can contact any of the following on-campus resources, who are not required to report the incident: (1) University Counseling Center (counselingcenter.uncc.edu, 7-0311); (2) Student Health Center (studenthealth.uncc.edu, 7-7400); or (3) Center for Wellness Promotion (wellness.uncc.edu, 7-7407). Additional information about your options is also available at titleix.uncc.edu under the “Students” tab.

**Accounting Data Analytics
(All classes are on Thursdays)**

Spring 2019

PROPOSED SCHEDULE

	Classroom Topic/Reading	Speaker on How Analytics is Used in their Job	Assignment (due date Thursday at 2 in Canvas)
1/10	Introduction Transaction Processing in the AIS		
1/17	Business Simulation		
1/24	Data Analytics in Accounting (RTT Ch 1)		Business Simulation (Excel)
1/31	Procure-to-Pay Process, Risks & Controls Enterprise Systems	Jason Ligon, Elliott Davis (CFE senior manager)	
2/7	Order-to-Cash Process, Risks & Controls (RTT Ch 2) SAP		
2/14	ETL/Data Preparation (RTT Ch 3) Intro: How DA is used in Tax (Tax Article)		SAP
2/21	Communicating Results (RTT Ch 4)		
2/28	Auditing & DA's Role (RTT Ch 5)	Lee Dixon, EY (EA)	Alteryx/Tableau Case
3/7	SPRING BREAK!!! NO CLASS		
3/14	Auditing & DA's Role (RTT Ch 6)		Mystery, Inc.
3/21	Generalized Audit Software		
3/28	Generalized Audit Software (Audit Article)		GAS Project
4/4	DA in Management Accounting (RTT Ch 7, Management Article)	Kelley Impoco (Petricca), Wells Fargo (IA)	
4/11	DA in Management Accounting		MindBridge Project
4/18	XBRL & Financial Statement Analysis (RTT Ch 8)		
4/25	Kay & McKnight LLP Case (on Canvas to read)		Bombas Case (Managerial)

* RTT indicates a chapter in the Richardson, Teeter & Terrell book; Tax/Audit/Management articles available on Canvas

Excel Labs: all due by 4/25 at 2 pm

Final Exam: 5/9