

ACCY 143: ACCOUNTING AND AUDIT ANALYTICS

In Workflow

1. CBA College Committee Chair (jlee@csus.edu)
2. CBA Dean (jaydeep.balakrishnan@csus.edu)
3. Academic Services (torsetj@csus.edu;%20212408496@csus.edu;%20cnewsome@skymail.csus.edu)
4. Senate Curriculum Subcommittee Chair (curriculum@csus.edu)
5. Dean of Undergraduate (james.german@csus.edu;%20celena.showers@csus.edu)
6. Dean of Graduate (cnewsome@skymail.csus.edu)
7. Catalog Editor (212408496@csus.edu;%20torsetj@csus.edu;%20cnewsome@skymail.csus.edu)
8. Registrar's Office (w lindsey@csus.edu)
9. PeopleSoft (PeopleSoft@csus.edu)

Approval Path

1. Fri, 09 Nov 2018 22:56:48 GMT
Marty Wilson (mcwilson): Rollback to Initiator
2. Thu, 21 Nov 2019 17:30:19 GMT
Marty Wilson (mcwilson): Rollback to Initiator
3. Fri, 14 Feb 2020 21:50:56 GMT
Jai Joon Lee (jlee): Approved for CBA College Committee Chair
4. Fri, 14 Feb 2020 21:54:59 GMT
Jaydeep Balakrishnan (jaydeep.balakrishnan): Approved for CBA Dean

New Course Proposal

Date Submitted: Thu, 13 Feb 2020 19:26:00 GMT

Viewing: ACCY 143 : Accounting and Audit Analytics

Last edit: Thu, 13 Feb 2020 19:25:59 GMT

Changes proposed by: Hugh Pforsich (102041509)

Contact(s):

Name (First Last)	Email	Phone 999-999-9999
PARTHA MOHAPATRA	partha.mohapatra@csus.edu	916-278-5577

Catalog Title:

Accounting and Audit Analytics

Class Schedule Title:

Accounting & Audit Analytics

Academic Group: (College)

CBA - Business Administration

Academic Organization: (Department)

Business Administration

Will this course be offered through the College of Continuing Education (CCE)?

No

Catalog Year Effective:

Fall 2019 (2019/2020 Catalog)

Subject Area: (prefix)

ACCY - Accountancy

Catalog Number: (course number)

143

Course ID: (For administrative use only.)

TBD

Units:

3

In what term(s) will this course typically be offered?

Fall, Spring

Does this course require a room for its final exam?

Yes, final exam requires a room

Does this course replace an existing experimental course?

No

This course complies with the credit hour policy:

Yes

Justification for course proposal:

In response to the market needs of the audit industry, American Institute of Certified Public Accountants (AICPA), set up Assurance Services Executive Committee, which along with Rutgers AICPA Data Analytics Research Initiative (RADAR), have proposed guidelines for integration of data analytics into the accounting and audit process. Concurrently, accounting firms started integrating data analytics into the audit process and investing billions of dollars into these initiatives. More recently, regulatory bodies like Public Company Accounting Oversight Board (PCAOB), and Security Exchange Commission (SEC), have also started a push for big data analytics in auditing and financial reporting. In November 2017, PCAOB announced that it will issue blockchain and data analytics guidance. Similarly, SEC itself has started using machine learning, text analytics, sentiment analysis on tens of thousands of narrative disclosures contained in registrant financial reports that are filed with them. This has led to an environment, where accounting professionals are now expected to learn about audit and accounting analytics.

Course Description: (Not to exceed 80 words and language should conform to catalog copy.)

Examines the changing technological environment in accounting, and the role of data analytics in accounting, This course will help student's to understand different structured and unstructured accounting data, and develop new analytic skills to make better accounting decisions. It will also improve student's ability to conduct audit analytical procedures, in accordance with financial reporting regulatory requirements.

Are one or more field trips required with this course?

No

Fee Course?

No

Is this course designated as Service Learning?

No

Does this course require safety training?

No

Does this course require personal protective equipment (PPE)?

No

Does this course have prerequisites?

Yes

Prerequisite:

AIS 141

Prerequisites Enforced at Registration?

Yes

Does this course have corequisites?

Yes

Corequisite:

ACCY131

Corequisites Enforced at Registration?

Yes

Graded:

Credit / No Credit

Approval required for enrollment?

Department Approval

Course Component(s) and Classification(s):

Activity

Activity Classification

CS#02 - Lecture/Discussion (K-factor=1WTU per unit)

Activity Units

3

Is this a paired course?

No

Is this course crosslisted?

No

Can this course be repeated for credit?

No

Can the course be taken for credit more than once during the same term?

No

Description of the Expected Learning Outcomes: Describe outcomes using the following format: "Students will be able to: 1), 2), etc."

Upon completion of the course, students will be able to

1. Describe the changing environment in the accounting world, and the role of big data and analytics
2. Demonstrate use of analytical procedures as a substantive test in auditing, as prescribed by PCAOB and AICPA.
3. Demonstrate analytical techniques required to discover fraud and anomalies in accounting data.
4. Explore the use of visualization analytic tools to provide clear insights into associations, relationships, outliers and other data insights to analyze accounting problems.
5. Identify and evaluate sources of unstructured and structured data from Securities Exchange Commission (SEC), and understand its usage in accounting analysis.
6. Describe how the SEC and other regulatory bodies are using big data to enhance analytical capabilities.
7. Demonstrate usage and application of analytics techniques such as sentiment analysis used in the auditing and accounting domain

Attach a list of the required/recommended course readings and activities:

Readings.docx

Assessment Strategies: A description of the assessment strategies (e.g., portfolios, examinations, performances, pre-and post-tests, conferences with students, student papers) which will be used by the instructor to determine the extent to which students have achieved the learning outcomes noted above.

1. Weekly class Quizzes
2. Weekly assignments
3. Two Exams
4. A short research paper on current issues

For whom is this course being developed?

Majors in the Dept

Is this course required in a degree program (major, minor, graduate degree, certificate?)

No

Does the proposed change or addition cause a significant increase in the use of College or University resources (lab room, computer)?

No

Will there be any departments affected by this proposed course?

No

I/we as the author(s) of this course proposal agree to provide a new or updated accessibility checklist to the Dean's office prior to the semester when this course is taught utilizing the changes proposed here.

I/we agree

University Learning Goals

Undergraduate Learning Goals:

Competence in the disciplines
Integrative learning
Intellectual and practical skills

Is this course required as part of a teaching credential program, a single subject, or multiple subject waiver program (e.g., Liberal Studies, Biology) or other school personnel preparation program (e.g., School of Nursing)?

No

GE Course and GE Goal(s)

Is this a General Education (GE) course or is it being considered for GE?

No

Reviewer Comments:

Marty Wilson (mcwilson) (Fri, 09 Nov 2018 22:56:48 GMT):Rollback: to be edited by author
Marty Wilson (mcwilson) (Thu, 21 Nov 2019 17:30:19 GMT):Rollback: remove comma in title

Key: 13723