# ACCY 143: ACCOUNTING DATA ANALYTICS

## In Workflow

1. CBA College Committee Chair (jbrichar@csus.edu)
2. CBA Dean (mikhaili@csus.edu)
3. Academic Services (torsetj@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 (torsetj@csus.edu)
8. Registrar's Office (wlindsey@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
5. Wed, 08 Apr 2020 18:24:02 GMT
   Janett Torset (torsetj): Approved for Academic Services
6. Tue, 06 Oct 2020 07:07:18 GMT
   Julie Fogarty (fogarty): Rollback to Initiator
7. Fri, 29 Jan 2021 23:50:04 GMT
   Joseph Richards (jbrichar): Rollback to Initiator
8. Sat, 30 Jan 2021 23:58:05 GMT
   Joseph Richards (jbrichar): Approved for CBA College Committee Chair
9. Fri, 05 Feb 2021 18:29:07 GMT
   Andrey Mikhailitchenko (mikhaili): Approved for CBA Dean

## New Course Proposal

Date Submitted: Sat, 30 Jan 2021 21:21:01 GMT

### Viewing: ACCY 143 : Accounting Data Analytics

### Last edit: Sat, 30 Jan 2021 21:21:00 GMT

Changes proposed by: Partha Mohapatra (219678512)

**Contact(s):**

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|---|---|---|
| PARTHA MOHAPATRA | partha.mohapatra@csus.edu | 916-278-5577 |

**Catalog Title:**

Accounting Data Analytics

**Class Schedule Title:**

Accounting Data 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 2021 (2021/2022 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?**
Yes

**This course replaces the following experimental course:**
ACCY 196B - Exper Offer Accountancy

**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 students to understand different structured and unstructured accounting data, and develop new analytic skills to make better accounting decisions. It will also improve students' 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:**
ACCY 112

**Prerequisites Enforced at Registration?**
Yes

**Does this course have corequisites?**
No

**Graded:**
Letter

**Approval required for enrollment?**
No Approval Required

**Course Component(s) and Classification(s):**
Discussion

**Discussion Classification**
CS#02 - Lecture/Discussion (K-factor=1WTU per unit)
**Discussion 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. Explain and apply extraction, transformation, and loading (ETL) techniques on accounting data
3. Demonstrate use of analytical procedures as a substantive test in auditing, as prescribed by PCAOB and AICPA.
4. Demonstrate analytical techniques required to discover fraud and anomalies in accounting data.
5. Create and use visualization analytic tools to provide clear insights into associations, relationships, outliers and other data insights to analyze accounting problems.
6. Describe how accounting regulatory bodies (e.g. SEC, IRS) are using big data to enhance analytical capabilities.
7. Describe how XBRL tags Financial reporting data
8. Describe the value of text mining and sentiment analysis of financial reporting
9. Describe the use of data analytics in Tax planning

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

Readings Nov 2020.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.**
A variety of assessment strategies such as:
1.Weekly Quizzes and Assignments [ELO1toELO9]
2.Participation in weekly Discussions[ELO1toELO9]
3.Exams[ELO1toELO9]

**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

**Julie Fogarty (fogarty) (Tue, 06 Oct 2020 07:07:18 GMT):** Rollback: Prerequisite and co-requisite courses listed need revised per author email on 10/5/2020.

**Joseph Richards (jbrichar) (Fri, 29 Jan 2021 23:50:04 GMT):** Rollback: Partha,Could you add the changes and revise the Form? Council approved the form pending the chnages you and the APC proposed. Thanks.

Key: 13723