MSBA 216: ACCOUNTING DATA & DATA ANALYTICS

In Workflow

1. CBA College Committee Chair (jlee@csus.edu)
2. CBA Dean (mikhaili@csus.edu)
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7. Catalog Editor (catalog@csus.edu)
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9. PeopleSoft (PeopleSoft@csus.edu)

Approval Path

1. Mon, 08 May 2023 17:10:02 GMT
   Jai Joon Lee (jlee): Rollback to Initiator
2. Mon, 15 May 2023 16:58:24 GMT
   Jai Joon Lee (jlee): Approved for CBA College Committee Chair
3. Mon, 15 May 2023 17:15:40 GMT
   Andrey Mikhailitchenko (mikhaili): Approved for CBA Dean

New Course Proposal

Date Submitted: Fri, 12 May 2023 05:36:21 GMT

Viewing: MSBA 216 : Accounting Data & Data Analytics

Last edit: Fri, 12 May 2023 05:36:19 GMT

Changes proposed by: Partha Mohapatra (219678512)

Contact(s):

Name (First Last)	Email	Phone 999-999-9999
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Catalog Title:
Accounting Data & Data Analytics

Class Schedule Title:
Accntng Data & Data Analytics

Academic Group: (College)
CBA - Business

Academic Organization: (Department)
Information Systems and Business Analytics

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

Please specify:
CCE Only

Catalog Year Effective:
Fall 2023 (2023/2024 Catalog)

Subject Area: (prefix)
MSBA - Business Analytics

Catalog Number: (course number)
216

Course ID: (For administrative use only.)
TBD

Units:
3

Is the only purpose of this change to update the term typically offered or the enforcement of existing requisites at registration?
No

In what term(s) will this course typically be offered?
Fall, Spring, Summer

Does this course require a room for its final exam?
No, final exam does not require a room

This course complies with the credit hour policy:
Yes

Justification for course proposal:
This is an elective course of the MS in Business Analytics (MSBA) program.

Course Description: (Not to exceed 80 words and language should conform to catalog copy.)
This course provides students with knowledge and skills to understand and analyze accounting data and develop models to improve financial reporting, tax disclosures, audit quality, and managerial accounting decisions. The course provides insights into the use of machine learning, text analytics, and sentiment analysis on both structured and unstructured accounting data. It provides an overview of the regulatory environment in the auditing and accounting world regarding the usage of analytics.

Are one or more field trips required with this course?
No

Fee Course?
No

Is this course designated as Service Learning?
No

Is this course designated as Curricular Community Engaged 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:
MSBA 201, MSBA 205

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):
Lecture

Lecture Classification
CS#02 - Lecture/Discussion (K-factor=1WTU per unit)
Lecture 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 and Assessment Strategies:

List the Expected Learning Outcomes and their accompanying Assessment Strategies (e.g., portfolios, examinations, performances, pre-and post-tests, conferences with students, student papers). Click the plus sign to add a new row.

	Expected Learning Outcome	Assessment Strategies
1	Understand the changing technological environment in the accounting world, and the role of big data and analytics	Exams, assignments, quizzes, and group projects
2	Evaluate structured and unstructured data sources to use in the accounting context.	Exams, assignments, quizzes, and group projects
3	Understand the concept of earnings management.	Exams, assignments, quizzes, and group projects
4	Apply the concept of earnings management to detect and estimate earnings management.	Exams, assignments, quizzes, and group projects
5	Understand 10-Ks, XBRL tags, and the data residing in the EDGAR database of the Securities Exchange Commission.	Exams, assignments, quizzes, and group projects
6	Apply ETL techniques (extraction, transformation, and loading) on accounting data	Exams, assignments, quizzes
7	Create Clusters using clustering techniques, to red-flag accounting fraud.	Exams, assignments, quizzes, and group projects
8	Understand domain-specific sentiment analyses of financial statements.	Exams, assignments, quizzes, and group projects
9	Apply sentiment analysis on accounting statements using Loughran-McDonald dictionary	Exams, assignments, quizzes, and group projects
10	Understand the usage of text analytics on accounting statements	Exams, assignments, quizzes, and group projects
11	Create textual classifications using Topic modeling and the term-document matrix in the accounting context (using data from financial reports).	Discussions, assignments, quizzes
12	Analyze recent developments of machine learning applications in accounting	Exams, assignments, quizzes, and group projects
13	Evaluate different machine learning algorithms for its usage in auditing.	Exams, assignments, quizzes, and group projects
14	Analyze the impact of the regulatory bodies' (e.g. PCAOB and SEC) guidelines about data analytics on financial reporting and auditing	Exams, assignments, quizzes, and group projects

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

For whom is this course being developed?
Majors in the Dept

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

Has a corresponding Program Change been submitted to Workflow?
Yes

Identify the program(s) in which this course is required:

Programs:
MS in Business Analytics

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

Graduate (Masters) Learning Goals:
Critical thinking/analysis
Disciplinary knowledge

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

Is this a Graduate Writing Intensive (GWI) course?
No

Reviewer Comments:
Jai Joon Lee (jlee) (Mon, 08 May 2023 17:10:02 GMT): Rollback: per request, roll back to initiator

Key: 14886