

University of Montana

## ScholarWorks at University of Montana

---

University of Montana Course Syllabi, 2021-2025

---

Fall 9-1-2022

### ACTG 610.V60: Accounting and Data Analytics

Alexa D. Rauser

University of Montana, Missoula, alexa.rauser@umontana.edu

Follow this and additional works at: <https://scholarworks.umt.edu/syllabi2021-2025>

Let us know how access to this document benefits you.

---

#### Recommended Citation

Rauser, Alexa D., "ACTG 610.V60: Accounting and Data Analytics" (2022). *University of Montana Course Syllabi, 2021-2025*. 1250.

<https://scholarworks.umt.edu/syllabi2021-2025/1250>

This Syllabus is brought to you for free and open access by ScholarWorks at University of Montana. It has been accepted for inclusion in University of Montana Course Syllabi, 2021-2025 by an authorized administrator of ScholarWorks at University of Montana. For more information, please contact [scholarworks@mso.umt.edu](mailto:scholarworks@mso.umt.edu).

<b>Instructor:</b>	Alexa Rauser, CPA GBB 341 alex.rauser@mso.umt.edu
<b>Course section:</b>	MW 11:00am – 1:50pm (8/29 – 10/21), GBB 205/Zoom, 3 credits, CRN: 74347 <a href="https://umontana.zoom.us/j/6194426083">https://umontana.zoom.us/j/6194426083</a>
<b>Office hours:</b>	Monday & Wednesday 3:30-4:30pm (In Person) Tuesday 11am-12pm (In Person or Zoom) And by appointment <a href="https://umontana.zoom.us/j/6194426083">https://umontana.zoom.us/j/6194426083</a>
<b>Required text:</b>	Data Analytics for Accounting, Richardson et al., 3e, McGraw Hill. Electronic version of the book with LearnSmart functionality.
<b>Course website:</b>	<a href="https://moodle.umt.edu/">https://moodle.umt.edu/</a>

### **Course Description**

Offered Autumn. Prereq: enrollment in the MAcct. The course covers the principles and skills required to develop a data analytics mindset and includes a module on robotic process automation.

### **Mission Statements and Assurance of Learning**

The College of Business at the University of Montana creates transformative, integrated, and student-centric learning experiences, propelling our students to make immediate and sustained impact on business and society. We nurture our students' innate work ethic to develop confident problem solvers and ethical decision makers. We pursue thought leadership and collectively create opportunities for a better life for our students, faculty, and staff.

COB Core Values:

- Students first: We educate the whole person
- Experiential learning: We create experiences that matter
- Thought leadership: We create rigorous and relevant knowledge
- Stewardship: We value people, planet and profit

The Master of Accountancy program provides breadth and depth in accounting, auditing, taxation, and business to develop a high level of technical knowledge, technology awareness, and leadership capability for advancement in the accounting profession and other related business careers.

Learning Goal 1: MAcct students will obtain a deeper mastery of technical accounting competencies.

Learning Goal 2: MAcct students will understand the role of the accounting profession in business and the economy, along with the importance of professionalism and ethics in carrying out this role.

Learning Goal 3: MAcct students will be effective communicators.

Learning Goal 4: MAcct students will apply critical thinking skills.

Learning Goal 5: MAcct students will be prepared for certification as a CPA.

## Course Learning Goals

At the end of this course, students should be able to:

- Understand the data analytics framework, including the IMPACT model
- Identify challenges in obtaining and cleaning data
- Conduct fundamental data analyses
- Utilize visualization tools to effectively present their findings
- Understand the business case for robotic process automation and its application in accounting and finance

## Course Policies

### Evaluation

Your course grade will be based on the following:

SmartBook	5%
Problems, Labs	20%
ETL Case	10%
Final Project	15%
Midterm Exam	25%
Final Exam	25%
<b>Total</b>	<b>100%</b>

### SmartBook

Each chapter in the electronic book (SmartBook) has readings and quizzes. Readings and quizzes are due by 11:59pm MST on the deliverable dates listed on the schedule.

### Problems and Labs

The problems and labs will be completed in McGraw Hill Connect. Assignments are due by 11:59pm MST on the deliverable dates listed on the schedule.

### ETL Case

Information regarding the scheduled case will be available via Moodle.

### Final Project

There is a comprehensive final project at the end of the semester which will utilize content from throughout the course. Additional information will be provided later in the semester.

### Exams

The midterm and final exam will be given on the dates listed on the schedule.

Make-ups will not be given unless you have an extraordinary situation and you will be expected to provide documented proof of such a situation (e.g., medical records if you become seriously ill). Unexcused absences will result in a grade of zero for the exam.

### **Traditional Letter Grading**

<b>Average</b>	<b>Grade</b>	<b>Average</b>	<b>Grade</b>
93-100	A	73-76.9	C
90-92.9	A-	70-72.9	C-
87-89.9	B+	67-69.9	D+
83-86.9	B	63-66.9	D
80-82.9	B-	60-62.9	D-
77-79.9	C+	0-59.9	F

You must earn a C or better for this course to count towards your MAcct degree.

### **Credit/No Credit Policy**

This course is listed in the course catalog as a “T” course and must be taken for a traditional letter grade. CR/NCR grading is not an option for this course.

### **Course Flexibility**

The course schedule is tentative. It is your responsibility to attend class and be aware of schedule changes.

### **Email/Web Access**

The website for this course is listed above. This website will be utilized throughout the course for certain activities (e.g., discussion board, announcements, posting of grades, etc.). You are responsible for checking the website and your email often. Most announcements related to this course will be made via the website and over email.

### **Behavior Expectations**

#### **Academic Integrity**

Integrity and honesty are hallmarks of the accounting profession. It is your duty to abide by the University’s academic policies, and it is my duty to enforce those policies. Cheating of any sort will not be tolerated. Cheating, failure to follow instructions, and/or failure to follow course policies may result in a reduced grade or a failing grade at the instructor’s option. From the Provost’s office:

*All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. The University of Montana Student Conduct Code specifies definitions and adjudication processes for academic misconduct and states, “Students at the University of Montana are expected to practice academic honesty at all times.” (Section V.A., available at <http://www.umt.edu/student-affairs/dean-of-students/default.php>).*

All students need to be familiar with the Student Conduct Code. It is the student’s responsibility to be familiar with the Student Conduct Code.

### **Classroom Conduct**

Each class should be treated as a business meeting. Students are expected to attend all class meetings.

- If you need to leave class early or are going to be absent, please let me know in advance.
- The classroom is a place for learning and intellectual growth. Refrain from any behavior that detracts from the learning environment. This includes but is not limited to texting, surfing the web, having conversations while the instructor or a classmate is speaking, sleeping, etc.
- ***If you are on Zoom, please have your camera on.***

Refer to the COB Code of Professional Conduct at <http://www.business.umt.edu/ethics/professional-conduct-code.php>

### **Disability Accommodations**

The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and the Office for Disability Equity (ODE). If you anticipate or experience barriers based on disability, please contact the ODE at: (406) 243-2243, [ode@umontana.edu](mailto:ode@umontana.edu), or visit [www.umt.edu/disability](http://www.umt.edu/disability) for more information. Retroactive accommodation requests will not be honored, so please, do not delay. As your instructor, I will work with you and the ODE to implement an effective accommodation, and you are welcome to contact me privately if you wish.

### **Drop Date**

UM dates and policies will be strictly followed: <https://www.umt.edu/registrar/students/default.php>

### **Incomplete Policy**

UM policies found at <http://www.umt.edu/withdrawal/stories/incomplete.php> will be strictly followed.

### **Email**

According to University policy, faculty may only communicate with students regarding academic issues via official UM email accounts. Accordingly, students must use their UM accounts. Email from non-UM accounts will likely be flagged as spam and deleted without further response. To avoid violating the Family Educational Rights and Privacy Act, confidential information (including grades and course performance) will not be discussed via phone or email. All email communications should be professional in tone and content. A professional email includes a proper salutation, grammar, spelling, punctuation, capitalization, and signature. Please check your UM email daily so you won't miss important class and COB announcements.

### **Grievance Procedures**

The formal means by which course and instructor quality are evaluated is through the written evaluation procedure at the end of the semester. The instructor and department chair receive copies of the summary evaluation metrics and all written comments sometime *after* course grading is concluded. Students with concerns or complaints during the semester should first communicate these to the instructor. This step almost always resolves the issue. If the student feels that the conflict cannot be resolved after meeting with the instructor, the student should contact the department head, Dr. Isho Tama-Sweet. If, after speaking with the department head and the instructor, the student still feels that the conflict has not been resolved, contact the Associate Dean of the College of Business, Dr. Tony Crawford.

## **Diversity, Equity and Inclusion (DEI)**

Consistent with [Diversity, Equity, and Inclusion Plan](#), I will strive to include the representation of different identities, characteristics, experiences and perspectives of all students. I aim to offer everyone what they need to succeed by increasing access, resources, and opportunities for all, especially for those who are systematically underrepresented and have been historically disadvantaged. I desire to create a welcoming learning environment in which differences are celebrated and everyone is valued, respected, and able to reach their full potential.

## **Supporting Mental Well-Being of Students at UM**

At UM, we value every student's wellbeing and believe that taking care of yourself is imperative to your success as a student. College students often experience issues that may interfere with academic success such as academic stress, sleep problems, juggling responsibilities, life events, relationship concerns, or feelings of anxiety, hopelessness, or depression. If you or a friend is struggling, we strongly encourage seeking support. Helpful, effective resources are available on campus.

- If you are struggling with this class, please visit during office hours or contact me by email at alexa.rauser@mso.umt.edu
- Check-in with your academic advisor if you are struggling in multiple classes or unsure whether you are making the most of your time at the University of Montana
- Reach out for Counseling Support at Curry Health Center Counseling. To make a counseling appointment call 406-243-4712 or go online to the Curry Health Portal to schedule an appointment
- If you feel you need accommodations for a mental health concern, reach out to the Office of Disability Equity (ODE) at 406-243-2243
- If you feel that you would benefit from general wellness skills to support your overall stress reach out to CHC-Wellness at 406-243-2809
- If you have experienced sexual assault, relationship violence, bullying, intimidation, or discrimination contact the Student Advocacy Resource Center (SARC) 406-243-4429 \*24/7 support line 406-243-6559
- If you are experiencing a mental health crisis and seeking immediate help, call 911, go to the nearest hospital emergency room or call Campus Safety at 406-243-4000

### **Other Resources:**

24/7 National Suicide Prevention Lifeline/Crisis Counseling: 1-800-273-TALK(8255)

24/7 Community Resource line, text 211 or go to: <https://montana211.org/>

The Strong Hearts Native Helpline: (844) 762-8483

National Crisis Text line, text "HOME" to 741741

STUDENTS OF COLOR, text "STEVE" to 741741

LGBTQIA2S+ Students, text "START" to 678678

24/7 Trevor Lifeline - for LGTBQIA2S+ folks in Crisis: (866) 488-7386, <https://www.thetrevorproject.org/>

## Tentative Schedule: Fall 2022

	Date	Chapter and Topic	Deliverables
M	8/29	Syllabus, Scheduling, and Introduction 1: Data Analytics for Accounting & Identifying Questions	
W	8/31	1: Data Analytics for Accounting & Identifying Questions 2: Mastering the Data	Ch 1 SmartBook Ch 1 Problems and Labs Ch 2 SmartBook
M	9/5	No Class - Labor Day	
W	9/7	ETL Case	Ch 2 Problems and Labs
M	9/12	ETL Case	
W	9/14	3: Performing the Test Plan and Analyze Results	ETL Case Due Ch 3 SmartBook
M	9/19	4: Communicating Results and Visualizations	Ch 3 Problems and Labs Ch 4 SmartBook
W	9/21	<b>Exam #1</b>	Ch 4 Problems and Labs
M	9/26	5: Modern Accounting Environment 6: Audit Data Analytics	Ch 5 SmartBook Ch 6 SmartBook
W	9/28	7: Managerial Analytics	Ch 7 SmartBook
M	10/3	8: Financial Statement Analytics	Ch 5 Problems and Labs Ch 6 Problems and Labs Ch 8 SmartBook
W	10/5	9: Tax Analytics	Ch 7 Problems and Labs Ch 9 SmartBook
M	10/10	Final Project	Ch 8 Problems and Labs
W	10/12	Final Project	
M	10/17	Robotic Process Automation Review for Exam #2	Ch 9 Problems and Labs
W	10/19	<b>Exam #2</b>	Final Project due