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

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## ACTG 610: Accounting & Data Analytics (CRN 73621)

3 credits

Fall 2023



<b>Instructor:</b>	Alexa Rauser, CPA GBB 341 alex.rauser@mso.umt.edu
<b>Course section:</b>	MW 9:30am – 12:20pm, GBB 205/Zoom <a href="https://umontana.zoom.us/j/6194426083">https://umontana.zoom.us/j/6194426083</a>
<b>Office hours:</b>	MW 3:30-4:30pm (In Person) T 11am-12pm (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

An exploratory, high-level study of issues surrounding data and data analysis in accounting using large data sets to become an intelligent data consumer, data user, and information communicator as a professional accountant.

### 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. Program learning goals are for MACct students to:

- Obtain a deeper mastery of technical accounting competencies to support preparation for CPA certification
- 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
- Communicate effectively through both written and verbal means
- Demonstrate a high level of critical thinking skills

## 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 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:

Problems, Labs	25%
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. These readings and quizzes are optional. However, I highly recommend reading each chapter and checking your comprehension of the material by completing the SmartBook chapters.

### Problems and Labs

The problems and labs will be completed in McGraw Hill Connect. Assignments are due by **11:59pm MT** 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.

There are **NO make-up exams**. Absences that are excused by the University and extreme emergencies will be dealt with on an individual basis.

### Traditional Letter Grading

Average	Grade	Average	Grade
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.

### **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 <https://www.umt.edu/campus-life/community-standards/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>

#### **Artificial Intelligence**

AI tools such as chatGPT or other large-language models may be appropriate tools for some tasks professional accountants complete. However, CPAs are prohibited from subordinating their judgment in carrying out their professional duties, no matter the source or tool consulted. AI is not a replacement for your own thinking, research, or judgment. This class requires critical thinking and a high level of mastery of the topics. The CPA exam requires answering questions without assistance. In this class, I will strive to balance assignments that should be your own work and those that can be enhanced by using AI tools. If AI tools such as chatGPT are permitted for an assignment, then they should be used with caution and proper citation. Examples of citing AI language models are available at: <https://style.mla.org/citing-generative-ai/> and <https://apastyle.apa.org/blog/how-to-cite-chatgpt>.

### **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 <https://www.umt.edu/withdrawal/default.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. 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.

## **Basic Needs Security**

Any student who faces challenges securing food or housing, and believes that this could affect their performance in this course, is urged to contact any or all of the following campus resources:

### ***Food Pantry Program***

UM offers a food pantry that students can access for emergency food. The pantry is open on Tuesdays from 12 to 5pm, on Fridays from 10am - 5pm. The pantry is located in UC 119 (in the former ASUM Childcare offices). Pantry staff operate several satellite food cupboards on campus (including one at Missoula College). For more information about this program, email [umpantry@mso.umt.edu](mailto:umpantry@mso.umt.edu), visit the pantry's website (<https://www.umt.edu/asum/agencies/food-pantry/>) or contact the pantry on social media (@pantryUm on twitter, @UMPantry on Facebook, um\_pantry on Instagram).

### ***ASUM Renter Center***

The Renter Center has compiled a list of resources for UM students at risk of homelessness or food insecurity here: <http://www.umt.edu/asum/agencies/renter-center/default.php> and here: <https://medium.com/griz-renter-blog>.

Students can schedule an appointment with Renter Center staff to discuss their situation and receive information, support, and referrals.

## **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.

## **Cultural Leave Policy**

UM has a Cultural and Ceremonial Leave Policy: Cultural or ceremonial leave allows excused absences for cultural, religious, and ceremonial purposes to meet the student's customs and traditions or to participate in related activities. To receive an authorized absence for a cultural, religious or ceremonial event the student or their advisor (proxy) must submit a formal written request to the instructor. This must include a brief description (with inclusive dates) of the cultural event or ceremony and the importance of the student's attendance or participation. Authorization for the absence is subject to approval by the instructor. Appeals may be made to the Chair, Dean or Provost. The excused absence or leave may not exceed five academic calendar days (not including weekends or holidays). Students remain responsible for completion or make-up of assignments as defined in the syllabus, at the discretion of the instructor.

## **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 2023**

<b>Class Week</b>	<b>Class</b>	<b>Date</b>		<b>Topic</b>	<b>Assignment(s) Due 11:59pm MT</b>
<b>1</b>	1	Mon	28-Aug	Course Introduction	
	2	Wed	30-Aug	Chapter 1	
<b>2</b>	3	Mon	4-Sep	No Class - Labor Day	
	4	Wed	6-Sep	Chapter 2	Chapter 1 Problems/Labs
<b>3</b>	5	Mon	11-Sep	Chapter 3	Chapter 2 Problems/Labs
	6	Wed	13-Sep	Chapter 4	Chapter 3 Problems/Labs
<b>4</b>	7	Mon	18-Sep	ETL Case	Chapter 4 Problems/Labs
	8	Wed	20-Sep	Exam 1	
		Mon	25-Sep	<b>No Class - BEC Review Course/Exam</b>	
		Wed	27-Sep		
		Mon	2-Oct		
		Wed	4-Oct		
		Mon	9-Oct		
		Wed	11-Oct		
		Mon	16-Oct		
		Wed	18-Oct		
		Mon	23-Oct		
		Wed	25-Oct		
<b>5</b>	9	Mon	30-Oct	Chapter 5	ETL Case
	10	Wed	1-Nov	Chapter 6	Chapter 5 Problems/Labs
<b>6</b>	11	Mon	6-Nov	Chapter 7	Chapter 6 Problems/Labs
	12	Wed	8-Nov	Chapter 8	Chapter 7 Problems/Labs
<b>7</b>	13	Mon	13-Nov	Chapter 9	Chapter 8 Problems/Labs
	14	Wed	15-Nov	RPA, catch-up (if needed)	Chapter 9 Problems/Labs
<b>8</b>	15	Mon	20-Nov	Exam 2	
	16	Wed	22-Nov	No Class - Student Travel Day	
<b>9</b>	17	Mon	27-Nov	Final Project	
	18	Wed	29-Nov	Final Project	
<b>10</b>	19	Mon	4-Dec	Final Project	
	20	Wed	6-Dec	Final Project	Final Project
<b>Finals Week</b>		Mon	11-Dec	Final Project - Presentations	