

University of Montana

## ScholarWorks at University of Montana

---

University of Montana Course Syllabi

Open Educational Resources (OER)

---

Spring 2-1-2018

### ACTG 694.01: Accounting Data Analytics

Joshua Herbold

*University of Montana - Missoula*, [joshua.herbold@umontana.edu](mailto:joshua.herbold@umontana.edu)

Follow this and additional works at: <https://scholarworks.umt.edu/syllabi>

**Let us know how access to this document benefits you.**

---

#### Recommended Citation

Herbold, Joshua, "ACTG 694.01: Accounting Data Analytics" (2018). *University of Montana Course Syllabi*. 7240.

<https://scholarworks.umt.edu/syllabi/7240>

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

# ACTG 694: Accounting Data Analytics Spring 2018 Syllabus

Professor: Joshua Herbold, PhD, CPA                      Phone: 406.243.2724  
Office: GBB 316    Email: [joshua.herbold@umontana.edu](mailto:joshua.herbold@umontana.edu)

Office hours: Tuesday & Thursday, 8.30-9.30am, and by appointment  
Required text: Data Analytics Basics for Managers (info available in class)  
Course web site: <https://moodle.umt.edu>

## Values

“Accounting” is a system for collecting, summarizing, and reporting information. This information is, in its rawest form, data. The world of data analytics has grown exponentially in the last decade, and the accounting world is a large part of that growth. In this class, we will take an exploratory, high-level look at issues surrounding data and data analytics in accounting. This will not be a programming course (though we will explore at least one program commonly used in data analytics). Instead, my goal is for you to leave this class prepared to be an intelligent consumer and user of data analytics.

In order to accomplish that goal, we will spend a great deal of our class time engaged in discussions about readings that are relevant to accounting and data analytics. We will also use class time to complete activities that illustrate how the analytical process applies to accounting and business problems. This is designed to be a “blended” course, where roughly one-third of the credit that you earn will be for activities that you complete outside of the classroom. Most of these activities will include watching videos on specific topics, many of which will help you to prepare for the in-class discussions.

## Objectives

This course is designed to help you:

1. Gain an understanding of data analytics in general, and how those general topics may apply to the accounting profession
2. Learn a framework for applying data analytics to accounting and business problems
3. Cultivate the analytical mindset that is increasingly becoming a requirement for accounting professionals
4. Refine the professional skills that the accounting profession has identified as required competencies

Every activity in this course is designed to achieve one of these objectives. If you are unclear how a particular activity relates to these objectives, please feel free to discuss your concerns with me.

## Expectations

### Participation

Preparation and participation are **absolutely essential** components of this course. Class participation—both online and in-person—will be a significant component of your overall course grade. The criteria for “good” participation will be discussed on the first day of class, and will be based on your attention and attitude in class, your contribution to the course discussion board, and the quality of your participation in class discussions.

### Homework

On most days the assigned homework will form the basis for class discussions, thus you should complete any assignments before coming to class.

### Presentation

Over the course of the semester, you will be expected to apply the material that we're learning to a business question of your choosing. You will present your business case and your findings in a video at the end of the semester. This case preparation and presentation will be a major component of your course grade.

### Email/web access

Moodle will be utilized extensively throughout the course for certain activities (e.g., selected homework assignments, midsemester course evaluations, announcements, posting of grades, etc.). You are responsible for checking Moodle and your email often. Most announcements related to this course will be made via Moodle and email.

### Online activities

One-third of the credit for this course will be earned for online activities, and you are expected to keep track of the time that you spend on these activities. Some weeks, specific activities will be assigned for you to complete on your own, outside of class. Other weeks, it will be up to you to find relevant and appropriate online materials. You will be told each week what you need to do for these activities. Please let me know each week if you are not clear on what you should be doing.

## **Rewards**

Your course grade will be based on the following components: participation in class (both during class periods and with online activities), homework assignments, and presentation of an individual case study. Specific weights for each of these components are as follows:

<u>Item</u>	<u>Percentage of final grade</u>
Preparation and participation:	
In-class participation	15%
Online participation	25%
Homework and presentation:	
Homework assignments	30%
Individual case presentation	30%
<b>Total</b>	<b>100%</b>

## The “fine print”:

### 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. All students need to be familiar with the Student Conduct Code. The Code is available for review online at [http://life.umt.edu/vpsa/student\\_conduct.php](http://life.umt.edu/vpsa/student_conduct.php).*

The College of Business endorses academic honesty as a pillar of integrity crucial to the academic institution. Academic honesty is an important step towards developing an ethical backbone needed in a professional career. Failure to practice academic honesty is considered academic misconduct. Academic misconduct will be penalized to the fullest extent.

Students are expected to:

- Be knowledgeable of activities that are considered academic misconduct, as defined in section V.A. of the UM Student Conduct Code,
- Practice academic honesty on all exams, quizzes, homework, in-class assignments, and all other activities that are part of the academic component of a course,
- Encourage other students to do the same.

Confusion may arise in what is and is not academic misconduct. Students should ask if they are unsure if a behavior will be viewed as academic misconduct. A good rule of thumb is that any credit-earning activity in a course should represent the true skills and ability of the person receiving the credit. A partial list of situations that are considered academic misconduct is in the COB Professional Code of Conduct (found online at <http://www.business.umt.edu/ethics/professional-conduct-code.php>). If at any point a student is unsure if working with another student is permissible, that student should contact the instructor before doing so.

### Calculator policy

The faculty of the Department of Accounting and Finance has approved two calculators for use in all accounting and finance courses. The specific models are the **Texas Instruments BA II+** and the **Hewlett-Packard 10BII**. Only these two calculators will be allowed during exams.

### Classroom Conduct

Professionalism and common courtesy are expected and students who are disruptive may be asked to leave. If you have questions as to proper classroom behavior, please ask the instructor.

### Disability accommodations

Students with disabilities may request reasonable modifications by contacting me. The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Services for Students (DSS). “Reasonable” means the University permits no fundamental alterations of academic standards or retroactive modifications. For more information, please consult <http://www.umt.edu/dss>.

### Drop date

Drop slips **WILL NOT** be signed after **2 April 2018** (the last day to drop/add courses per the official Spring 2018 Academic Calendar).

### Email

UM policy holds that faculty may only communicate with students regarding academic issues via official UM email accounts. Email from non-UM accounts will likely be flagged as spam and deleted without further response. Due to concerns over information security and privacy, confidential information (including grades and evaluations of course performance) will not be discussed via email or telephone.

### Emergency procedures

In the event of a campus emergency during class, please follow instructions provided by your instructor or the UM emergency alert system. Failure to do so could hamper efforts to resolve the emergency situation in a safe, timely manner. To sign up for emergency alerts and see more information about UM’s emergency response, please see [www.umt.edu/emergency](http://www.umt.edu/emergency).

### Greivance policy

Although conflicts between students and instructors are rare, they do occasionally occur. Please be aware that the standard operating procedure for dealing with such conflicts in the College of Business is as follows:

1. Try to resolve the conflict with the instructor.
2. If you feel that the conflict cannot be resolved between yourself and the instructor, contact the department head.
3. If, after speaking with the department head and the instructor, you still feel that the conflict has not been resolved, contact the dean of the College of Business.

### Incomplete policy

University policies regarding incompletes will be followed. In particular, the policy on incompletes is as follows:

*The incomplete is not an option to be exercised at the discretion of students. In all cases it is given at the discretion of the instructor within the following guidelines . . . A mark of incomplete may be assigned students when:*

1. *They have been in attendance and doing passing work up to three weeks before the end of the semester, and*
2. *For reasons beyond their control and which are acceptable to the instructor, they have been unable to complete the requirements of the course on time. Negligence and indifference are not acceptable reasons.*

### College of Business Mission Statement and Assurance of Learning

The University of Montana's College of Business enhances lives and benefits society by providing a world-class business education in a supportive, collegial environment.

We accomplish this mission by acting on our shared core values of creating significant experiences, building relationships, teaching and researching relevant topics, behaving ethically, and inspiring individuals to thrive.

The Master of Accountancy (MAcct) program provides breadth and depth in accounting, taxation, and business to develop a high level of understanding, skill and leadership capability for advancement in the accounting profession and other related business careers. The MAcct program has adopted the following learning goals for MAcct students

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

Students in this course will:

- 1) Understand common terminology and basic techniques related to data analysis
- 2) Gain an understanding of data analytics in general, and how those general topics may apply to the accounting profession
- 3) Learn a framework for applying data analytics to accounting and business problems
- 4) Cultivate the analytical mindset that is increasingly becoming a requirement for accounting professionals
- 5) Refine the professional skills that the accounting profession has identified as required competencies