

Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: https://catalog.uvu.edu/

Semester: Spring Year: 2025

Course Prefix: ACC Course and Section #: 2500-X01

Course Title: Accounting Data Analytics Credits: 3

Course Description

Introduces data analytics and data visualization tools and techniques in accounting. Provides hands-on experience in analyzing accounting data, creating visuals, and interpreting results using various data analytics and visualization software.

Course Attributes	
This course has the following attributes:	
☐ General Education Requirements	
☐ Global/Intercultural Graduation Requirements	
☐ Writing Enriched Graduation Requirements	
☐ Discipline Core Requirements in Program	
☐ Elective Core Requirements in Program	
☐ Open Elective	
Other: Click here to enter text.	

Instructor Information

Instructor Name: Dr. Mason Snow

Student Learning Outcomes

- 1 Identify accounting questions that can be answered using data analytics.
- 2 Prepare accounting-related data for analysis.
- 3 Describe the principles of appropriate and valid design for data visualization.
- 4 Apply data analytics in accounting using modern statistical software.
- 5 Apply data analytics and data visualization to inform accounting related decision making.

Course Materials and Texts

Access to a computer with a Windows operating system, MS Excel, Power Query, Power BI

Course Requirements

Course Assignments, Assessments, and Grading Policy

Course assignments (and the points allocated to each) consist of:

	<u>Points</u>
Attendance and Participation	100
Homework Assignments	350
Exams	400
Final Project	150
Total:	1000

Grades are based on total points earned and will be distributed according to the following scale:

Α	950 – 1000	C+	770 – 799
A-	900 – 949	С	740 – 769
B+	870 – 899	C-	700 – 739
В	840 – 869	D	600 – 699
B-	800 – 839	Ε	< 600

Required or Recommended Reading Assignments

Recorded pre-class videos and online articles are assigned as "readings" regularly throughout the semester.

General Description of the Subject Matter of Each Lecture or Discussion

Unit 1: MS Excel. Topics covered include:

- Cell referencing
- Functions and Formulas (Statistical, Logical, Time Value of Money, Lookup, etc.)
- Pivot Tables
- What-If Analysis
- Conditional Formatting

Unit 2: ETL and Analysis. (MS Power Query) Topics covered include:

- Connecting to data
- Profiling data
- Transforming data:
 - o Restructuring
 - o Aggregating
 - o Cleaning
 - Standardizing
 - Combining
- Analyzing data

Unit 3: Data Visualization (MS Power BI) Topics covered include:

- Principles of design
- Analysis through visualization
- Highly effective data visualization

Required Course Syllabus Statements

Generative AI

The use of artificial intelligence (AI) is encouraged in this class. That said, AI should not be a replacement for your human creativity and critical thinking. While there are many ways that AI can assist you, you should not blindly rely on AI tools. Furthermore, the use of these tools will not be permitted during exams, so it is important to master the course content relying on your own ingenuity.

Using Remote Testing Software

 \square This course does not use remote testing software.

⊠ This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU <u>Accessibility Services</u> at <u>accessibilityservices@uvu.edu</u> or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of

the academic community, students must become familiar with their <u>rights and responsibilities</u>. In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in <u>UVU Policy 541: Student Code of Conduct</u>.

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at <u>accessibilityservices@uvu.edu</u>. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a <u>specially dedicated</u> <u>space</u> for meditation, prayer, reflection, or other forms of religious expression.