



Business Administration

Course Number:	BUAD 352
Course Title:	Data Analytics in Accounting
Credits:	3
Calendar Description:	Learners will apply data and analytics to accounting and business environments, utilizing the IMPACT cycle to identify business questions, process data, communicate insights and track outcomes. Learners will simulate communication of insights to users employing data analysis and visualization tools.
Semester and Year:	Winter 2023
Prerequisite(s):	BUAD 273, BUAD 283, one of STAT 121/124/230
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	4 (2hr lecture, 2hr lab)
Graduation Requirement:	Elective – BBA
Substitutable Courses:	No
Transfer Credit:	CPA credit
Special Notes:	No
Originally Developed:	March 2020
EDCO Approval:	November 5, 2020
Chair's Approval:	<i>Devi Rubadeau</i>

Professors

Name	Phone	Office	Email
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Learning Outcomes

Upon completion of this course students will be able to

- Recognize when and how data analytics can address business questions
- Comprehend the process needed to clean and prepare the data before analysis
- Recognize what is meant by data quality, considering completeness, reliability and validity
- Perform basic analysis to understand the quality of the underlying data and its ability to address the business question
- Demonstrate ability to sort, rearrange, merge and reconfigure data in a manner that allows enhanced analysis
- Identify and implement an approach that will use data analysis to draw conclusions and make recommendations on a timely basis
- Report results of analysis in an accessible way to each varied decision maker and their specific needs
- Assess ethical implications related to data collection and retention
- Use software solutions to create data visualizations to communicate results in the following:
 - Auditing environments
 - Managerial environments
 - Financial environments
 - Taxation environments

Course Objectives

This course will cover the following content:

- Developing an analytics mindset
- Data scrubbing and data preparation
- Data quality
- Descriptive data analysis
- Data analysis through data manipulation
- Defining and addressing problems through data analysis
- Ethical implications of data collection and analysis
- Data visualization and data reporting

Evaluation Procedure

Lab assignments	30%
Term assignments and cases	25%
Term work	15%
Final Exam	30%
Total	100%

Notes

This course could be delivered in a hybrid format. Students could be expected to attend the weekly online lecture component and weekly in-person computer lab sessions.

This course has a 3-hour final exam.

Lectures – 40 student enrollment capacity, Labs – 20 student enrollment capacity

Website: A Moodle site will be available for each section of the course. This website will contain outlines for each chapter and extra problem solutions, along with general information about the course.

Exams: Please note that College Examination Policy states that all students must write final examinations when required at the scheduled times and dates.

Required Texts/Resources

Data Analytics for Accounting, Richardson et al, 2nd Edition, McGraw-Hill (with Connect access)

Data Detective, Hartford, T., Penguin

Course Schedule

Date		Topic	Textbook
2023 Week of		Monday January 9 th , First day of class Monday February 20 th , Statutory Holiday (no classes) February 21 st thru 24 th , Mid-semester study break (no classes) Friday April 7 th and Monday April 10 th , Statutory Holidays (no classes) Friday April 14 th , Last day of class	
Jan	9	Course Introduction (No labs this week)	
Jan	16	Data Analytics for Accounting and Identifying the Questions	Ch. 1
Jan	23	Mastering the Data	Ch. 2
Jan	30	Performing the Test Plan and Analyzing the Results	Ch. 3
Feb	6	Communicating Results and Visualizations	Ch. 4
Feb	13	Communicating Results and Visualizations	Ch. 4
Feb	20	Mid-Semester Break	
Feb	27	Term Assignment #1 Presentations	N/A
Mar	6	Ethics	N/A
Mar	13	Audit Data Analytics	Ch. 6
Mar	20	Managerial Analytics	Ch. 7
Mar	27	Managerial Analytics & Financial Statement Analytics	Ch. 7 & 8
Apr	3	Tax Analytics	Ch 9
Apr	10	Term Assignment #2 Presentations	N/A
Apr	TBD	FINAL EXAM PERIOD (Comprehensive final exam)	N/A

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

What are the Students’ Responsibilities to Avoid Plagiarism?

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format www.okanagan.bc.ca. Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 7th edition (2019)). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

What are the Penalties for Plagiarism and Cheating?

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.