



Course	ACCT 3312 – Introduction to Accounting Analytics
Professor	Jennifer Johnson
Term	Fall 2022
Meetings	Sec 001 – Tues / Thur 10:00 am – 11:15 am JSOM 2.902

Professor's Contact Information

Office Phone	972-883-5912
Office Location	JSOM 3.702
Email Address	Jennifer.johnson@utdallas.edu NOTE: For communication related to coursework, please use eLearning.
Office Hours (Call, Stop by, Chat via Teams)	Will be posted in eLearning
Teaching Assistant	Will be posted in eLearning

General Course Information

Instructional Mode	This course is an in-person course that will meet on campus at the course designated time and day.
Course Platform	The course is taught live; however; in the event of the need for a virtual option the class may be provided synchronously via MS Teams. The instructor will utilize eLearning to deliver documents, notes, assignments, and/or assessments and needed. Additionally MS Teams can be utilized for communication and virtual office hours.
Expectations	This course covers the intersection of accounting and information systems. Students are expected to follow the syllabus and participate in the activities of the class to solidify their knowledge of the material.
Course Pre / Co Requisites	Prerequisites: ACCT 2301 (Introduction to Financial Accounting) with a C or better ACCT 2302 (Introduction to Managerial Accounting) with a C or better
Course Description	This course provides an overview of the foundational data analytics skills for accountants, including digital skills, data structures, and various analytics tools. This course will provide an understanding of the process of extracting, transforming, and loading data and using that data to make accounting decisions. There will be an emphasis on the elements of data visualization.

Student Learning Objectives/Outcomes

1. Understand data types used in accounting data and how it is obtained.
2. Learn how to prepare data for analysis.
3. Differentiate between the four types of analysis: descriptive, diagnostic, predictive and prescriptive.
4. Utilize a variety of accounting specific data to perform the four different types of analysis (descriptive, diagnostic, predictive and prescriptive.)
5. Assess best practices for sharing and communicating the data story through visualizations.

Assessments will be completed via the use of quizzes, the results of analysis performed on data, objective exams and demonstrating of analysis and visualization to demonstrate your reasoning and ability to apply concepts.

Required Textbooks and Materials

Textbook:

Title: Introduction to Data Analytics for Accounting, 1st edition, 2021

Authors: Richardson, Terrell, Tetter

Publisher: McGrawHill

In addition, you will need McGraw Hill's Connect.

You can purchase a looseleaf text w/access code:

ISBN - 9781265427030 – Looseleaf text w/Connect Access

ISBN - 9781265442026 – Connect Access Code Card

Required Technology:

Computer, internet access, MS Office 365 (Most assignments will work on Excel for Mac)

See the OIT for options if needing a laptop.

Course Policies

Grading Criteria: Points earned in this class will consist of the following:

Assignment / Test / Project	Points Possible
Syllabus Quiz	10
Analytics Tool Assessment	75
Test #1	100
Test #2	100
Test #3	100
Labs (12 labs @ 35 points each)	360
Final Comprehensive Analysis	150
Total Points	895

Your final grade in this class will be determined as follows:

Grade	Point Range	
	Low	High
A+	859.00	895.00
A	832.00	858.50
A-	805.50	831.50
B+	769.50	805.00
B	742.50	769.00
B-	716.00	742.00
C+	680.00	715.50
C	653.00	679.50
C-	626.50	652.50
D+	590.50	626.00
D	563.50	590.00
D-	537.00	563.00
F	-	536.5

Analytical Tool Review

While this course is about the different types and methods of analysis that are performed by accountants, being able to do the actual analysis, work with the data and draw conclusions and prepare information is part of the process. Analysis can be done in many tools and we will select a tool that is used in this class for purposes of demonstration. The foundation and fundamentals of the theory are key objectives. The tool allows for you to practice. As such we will make sure everyone has the same level of skills in the tool to allow for us to move effectively through the material. This will allow a

student to focus more on the results of their work than on the use of the tool specifically. Information on the tool and the assessment will be provided in eLearning.

Chapter Reading and Theory Practice

For most chapters or identified content, the schedule for the class outlines the reading that is expected to be done **prior to class**. Within the McGraw Hill Connect tool you may also be given videos to watch to help enhance your understanding of the material as well as practice questions to challenge yourself. Your chapter reading and the lectures done in class will be the basis for your three theoretical tests over analytics. See the class schedule for the chapters. Additional supplemental material may be provided and included from outside sources to enhance your understanding. All supplemental material provided are part of the knowledge required for the course and subject to testing.

Lab Assignments:

Performing the analytics using the methods discussed is key to solidifying your understanding of basic analytics. Whether you are transforming data, preparing and analysis or drawing conclusions, the lab work provides you with accounting related data and tasks that will demonstrate the theory. The basics of the lab will be demonstrated in class and videos are provided on Connect. Students will then prepare their own analysis with an alternate set of data and submit their work and answer questions about their analysis through Connect. Students are expected to do their own work and may be asked to send in screen shots validating that it is truly them doing work. Any instances of sharing answers or submitting answers without validation that the student did the work themselves will be submitted to the Office of Community Standards and Conduct for Academic Integrity review.

Lab assignments will have varying due dates so pay attention to due dates carefully.

Syllabus Quiz – Within eLearning you will be asked to complete a syllabus quiz. This quiz covers the course policies and procedures, and items outlines in this syllabus. This quiz also confirms your understanding of the course and university policies and procedures.

Exams

Exams are outlined on your class schedule. Exams will be given in class during class time. Exams will cover the theory and concepts covered in class and the noted chapters. They may be objective question and / or essay type questions. **All exams are closed-book / closed-note. Exams not completed within the specified testing window without prior arrangements will be given a 0.**

Make-up Exams

Make-up exams will be given **ONLY** for excused absences, which must be determined **prior** to the exam. Excused absences may be given for verifiable medical or family emergencies or approved University excused absences. Written documentation must be provided for substantiation of the absence. Students who do not show up for an exam, and for whom prior arrangements have not been made will receive a score of 0. There is no guarantee that the level of difficulty of the make-up exam will be compatible to that of the original test. All make-up exams will be taken at a time determined by the instructor.

Comprehensive Final Analysis

At the end of the semester you will be given a comprehensive analysis project to demonstrate your understanding of all the steps and processes we have learned this semester. This is an individual assignment, and you will submit this for a grade.

The projects or assignment referenced in the points above will be assigned in class. Details and instructions will be posted on eLearning and reviewed during class. Assignments are due dates and times will be identified in the related assignments. **No Late Work is Accepted.**

Extra Credit

Any extra credit is at the discretion of the instructor but should not be expected.

Late Work

Late work is not accepted.

Class Materials

The instructor may provide class materials that will be made available to all students registered for this class as they are intended to supplement the classroom experience. These materials may be downloaded during the course; however, these materials are for registered students' use only. Classroom materials may not be reproduced or shared with those not in class or uploaded to other online environments except to implement an approved Office of Student AccessAbility accommodation. Failure to comply with these University requirements is a violation of the Student Code of Conduct

Class Safety

Visit [Comets United webpage](#) to obtain the latest information on the University's guidance and resources for campus health and safety.

Class Attendance

The University's attendance policy requirement is that individual faculty set their course attendance requirements. Regular and punctual class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. In some courses, instructors may have special attendance requirements; these should be made known to students during the first week of classes.

Class Participation

Regular class participation is expected. Students who fail to participate in class regularly are inviting scholastic difficulty. A portion of the grade for this course is directly tied to your participation in this class. It also includes engaging in group or other activities during class that solicit your feedback on homework assignments, readings, or materials covered in the lectures (and/or labs). Class participation is documented by faculty. Successful participation is defined as consistently adhering to University requirements, as presented in this syllabus. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Class Recordings

While it is not the plan to record any class sessions, if any recorded material is provided, students are expected to follow appropriate University policies and maintain the security of passwords used to access recorded lectures. Unless the Office of Student AccessAbility has approved the student to record the instruction, students are expressly prohibited from recording any part of this course. Recordings may not be published, reproduced, or shared with those not in the class, or uploaded to other online environments except to implement an approved Office of Student AccessAbility accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Social Media Use

The [Student Code of Conduct](#) includes behaviors conducted via any digital platform. Students may not use any digital platform to seek or provide unauthorized assistance for any assignment done for academic credit (i.e. GroupMe or other similar tools). Students may not use any digital platform to impersonate or represent any person other than themselves. Please consult with your instructor regarding authorized assistance

Technical Support

This course can be accessed using your UT Dallas NetID account on the [eLearning](#) website. If you experience any issues with your UT Dallas account, contact the UT Dallas Office of Information Technology Help Desk via e-mail at assist@utdallas.edu or via telephone at 972-883-2911.

UT Dallas provides eLearning technical support 24 hours a day, 7 days a week. The services include a toll-free telephone number for immediate assistance (1-866-588-3192), email request service at elearning@utdallas.edu, and an online chat service. Please use this link to access the UTD eLearning Helpdesk: <https://ets.utdallas.edu/elearning/helpdesk>.

Server Unavailability or Other Technical Difficulties

The University is committed to providing a reliable learning management system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online [eLearning Help Desk](#). The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

Communication

This course utilizes online tools for interaction and communication. Some external communication tools such as regular email and MS Teams. Your professor will do her best to answer your questions and chats timely. Student emails and discussion board messages will be answered within 2 working days under normal circumstances.

Comet Creed

This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same:

“As a Comet, I pledge honesty, integrity, and service in all that I do.”

Academic Support Resources

The information contained in the following link lists the University's academic support resources for all students. Please go to [Academic Support Resources](#) webpage for these policies.

Student Conduct and Discipline

The University of Texas System ([Regents' Rule 50101](#)) and UT Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the Student Complaints Resources in the online UT Dallas Undergraduate Catalog,

<https://catalog.utdallas.edu/now/undergraduate/resources/student-complaints> and the Graduate Catalog, <https://catalog.utdallas.edu/now/graduate/resources/student-complaints>.

UT Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the Student Code of Conduct, UTDSP5003 (<https://policy.utdallas.edu/utdsp5003>). Copies of these rules and regulations are available to students in the Office of Community Standards and Conduct, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6391) and online at <https://www.utdallas.edu/conduct/>.

A student at the University neither loses their rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating its standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Academic Integrity The faculty expects from its students a high-level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work. See <https://www.utdallas.edu/conduct/integrity/>.

Academic Dishonesty: Academic dishonesty can occur in relation to any type of work submitted for academic credit or as a requirement for a class. It can include individual work or a group project. Academic dishonesty includes plagiarism, cheating, fabrication, and collaboration/collusion. In order to avoid academic dishonesty, it is important for students to fully understand the expectations of their professors. This is best accomplished through asking clarifying questions if an individual does not completely understand the requirements of an assignment.

Additional information related to academic dishonesty and tips on how to avoid dishonesty may be found here: <https://www.utdallas.edu/conduct/dishonesty/>.

The Office of Community Standards and Conduct website (<https://www.utdallas.edu/conduct/dishonesty/>)

lists examples of academic dishonesty. Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project and sabotage. Some of the ways students may engage in academic dishonesty are:

- Submitting projects from prior semesters
- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;

- Obtaining copies of an exam in advance;
- Use of test banks or other instructor only material
- Having a substitute take a test and providing falsified identification for the substitute;
- Changing a graded paper and requesting that it be re-graded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<https://www.utdallas.edu/conduct/dishonesty/>

Plagiarism on written assignments, especially from the web, from portions of papers for other classes, and from any other source is unacceptable.

All tests are closed note / closed book and proctored via the use of Honorlock. Any issues or suspicions will be reported to the Office of Community Standards and Conduct.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:

- 1. Homework – Zero for the Assignment**
- 2. Case Write-ups – Zero for the Assignment**
- 3. Quizzes – Zero for the Quiz**
- 4. Presentations – Zero for the Assignment**
- 5. Group Work – Zero for the Assignment for all group members**
- 6. Tests – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by the Office of Community Standards and Conduct and the Dean of Student's Office.

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record.

The Jindal School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

Student Grievance Procedures

Procedures for student grievances are found in university policy UTDSP5005 (<https://policy.utdallas.edu/utdsp5005>). In attempting to resolve any student grievance regarding disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, adviser actions and/or decisions, evaluations, and/or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to

resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originated.

Incomplete Grade Policy

As per university policy, incomplete grades may be given at the discretion of the instructor of record for a course, when a student has completed at least 70% of the required course material but cannot complete all requirements by the end of the semester. An incomplete course grade (grade of 'I') must be completed within the time period specified by the instructor, not to exceed eight (8) weeks from the first day of the subsequent long semester. Upon completion of the required work, the grade of 'I' may be converted into a letter grade (A through F). If the grade of Incomplete is not removed by the end of the specified period, it will automatically be changed to a grade of F. The incomplete grade policy is included in the online UT Dallas Undergraduate Catalog, <https://catalog.utdallas.edu/now/undergraduate/policies/academic#incomplete-grades> and the Graduate Catalog, <https://catalog.utdallas.edu/now/graduate/policies/grades#grade-of-i-incomplete>.

UT Dallas Syllabus Policies and Procedures

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus. Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.

ACCT 3312 - 001
Tuesday & Thursday 10:00 am – 11:15 am JSOM 2.902

Dates			Due Dates
T	8/23	Overview of Course	
R	8/25	Review Course Objectives / Tools and Syllabus	
T	8/30	Ch 1 – Using Data Analytics to Ask and Answer Accounting Questions Discuss Resources for Analytics Tool	
R	9/1	Analytics Tool Refresher #1 LinkedIn Learning Course – Section 1 & 2	
T	9/6	Analytics Tool Refresher #2 LinkedIn Learning Course – Section 3 Syllabus Quiz is Due	Syllabus Quiz Due 9/6
R	9/8	Analytics Tool Refresher #3 LinkedIn Learning Course – Section 4 & 5	
T	9/13	Ch 2 – Master the Data: An Introduction to Accounting Data	
R	9/15	Ch 2 – Master the Data: An Introduction to Accounting Data	
T	9/20	In-Class Tool Assessment	Analytics Tool Assessment
R	9/22	Makeup Day for Tool Assessment	
T	9/26	Chapter 3 – Data Types and How they Are Used	
R	9/29	Chapter 3 – Data Types and How they Are Used	
T	10/4	Test #1 – Objective / Theory Test (Ch 1, 2, 3)	Test #1
R	10/6	Introduce Data Labs: Lab – 1-1: Journal Entries to Trial Balance Lab – 1-3: Creating a Mortgage Amort Schedule	Lab 1-1 Alt Lab 1-3 Alt Due 10/11
T	10/11	Ch 4 – Master the Data: Preparing for Analysis Lab 4-2 Linking Tables with VLOOKUP	
R	10/13	Ch 4 – Master the Data: Preparing for Analysis Lab 4-4 Linking Data tables	Lab 4-2 Alt Lab 4-4 Alt Due 10/18
T	10/18	Ch 5 – Perform the Analysis: Type of Data Analytics	
R	10/20	Ch 5 – Perform the Analysis: Type of Data Analytics Lab 5-2: Bank Reconciliations	Lab 5-2 Alt Due 10/25
T	10/25	Ch 6: Perform the Analysis: Descriptive Analytics Lab 6-1: Accounts Receivable Aging	Lab 6-1 Alt Due 10/27
R	10/27	Ch 7 Perform the Analysis: Diagnostic Analytics	
T	11/1	Test Review Labs: 7-2: Days of Week Journal 7-6: Sequence Check: Identifying Missing Checks 7-9: Looking for Fraud by Examining Relationships	
R	11/3	Lab Work Day	Labs: 7-2 Alt 7-6 Alt 7-9 Alt Due 11/8
T	11/8	Test # 2 (Ch 4, 5, 6, 7) / Theory Test	Test #2

Dates			Due Dates
R	11/10	Ch 8 Perform the Analysis: Predictive Analytics	
T	11/15	Ch 8 Perform the Analysis: Predictive Analytics Lab 8-3 Estimating Cost Behavior with Regression Analysis	Lab 8-3 Alt Due 11/17
R	11/17	Ch 9 Perform the Analysis: Predictive Analytics	
T	11/22	No Class – Fall Break	
R	11/24	No Class – Fall Break	
T	11/29	Ch 9 Perform the Analysis: Predictive Analytics Lab 9-7 What if Analysis	Lab 9-7 Alt Due 12-6
R	12/1	Ch 10 Share the Story Lab 10-1 Dashboards	Lab 10-1 Alt Due 12-8
T	12/6	Discuss Comprehensive Final Project	
R	12/8	Test #3 (Ch 8, 9, 10) / Theory Test	Test #3
	FINAL	Comprehensive Final Analysis Due by 12/15 at 11:59 PM	

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor