



Data Analytics for Accounting – ACCT 431

Bachelor of Business Administration: Sustainability

Course Outline

COURSE IMPLEMENTATION DATE: September 2021
OUTLINE EFFECTIVE DATE: September 2021
COURSE OUTLINE REVIEW DATE: March 2026

GENERAL COURSE DESCRIPTION:

Students will study digital data analytics theory and techniques. They will also study the data analytics process using the IMPACT cycle. This process will be applied to accounting and related business analytics including audit, managerial, financial statements, and tax. There will also be emphasis on manipulating data for stronger and more efficient analysis and communicating the results of data analysis. The course includes an introduction to data analytics software applications.

Program Information: This course is an elective for students in the Bachelor of Business Administration degree program. Together with MGMT 320, ACCT 431 fulfills CPA Canada’s data analytics prerequisite course requirement for entry into the CPA Professional Education Program.

Delivery: This course is delivered face-to-face or online.

COTR Credits: 3

Hours for this course: 45 hours

Typical Structure of Instructional Hours:

Instructional Activity	Duration
Lecture Hours	45
Seminars / Tutorials	
Laboratory / Studio Hours	
Practicum / Field Experience	
Other Contact Hours	
Total	45

Practicum Hours (if applicable):

Type of Practicum	Duration
On-the-Job Experience	n/a
Formal Work Experience	n/a
Other	n/a
Total	

Course Outline Author or Contact:

Benjamin Hellewell, BBA, CPA, CA

Signature

APPROVAL SIGNATURES:

Department Head
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Darrell Bethune
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Department Head Signature

Dean Signature

EDCO

Valid from: September 2021- March 2026

Education Council Approval Date

COURSE PREREQUISITES AND TRANSFER CREDIT:

Prerequisites: A minimum grade of C- (55%) in ACCT 374, MGMT 320, and STAT 106

Corequisites: N/A

Flexible Assessment (FA):

Credit can be awarded for this course through FA Yes No

Learners may request formal recognition for flexible assessment at the College of the Rockies through one or more of the following processes: External Evaluation, Worksite Assessment, Demonstration, Standardized Test, Self-assessment, Interview, Products/Portfolio, Challenge Exam. Contact an Education Advisor for more information.

Transfer Credit: For transfer information within British Columbia, Alberta and other institutions, please visit <http://www.cotr.bc.ca/Transfer>.

Student should also contact an academic advisor at the institution where they want transfer credit.

Textbooks and Required Resources:

Textbook selection varies by instructor and may change from year to year. At the Course Outline Effective Date the following textbooks were in use:

Richardson, V.J., Teeter, R.A., & Terrell, K.L. (2021) *ISE Data Analytics for Accounting, 2nd Edition (with Connect access)*. McGraw-Hill Education.

Please see the instructor's syllabus or check COTR's online text calculator <http://go.cotr.bc.ca/tuition/tCalc.asp> for a complete list of the currently required textbooks.

LEARNING OUTCOMES:

Upon the successful completion of this course, students will be able to:

- Identify the uses for data analytics in accounting and business
 - Extract data, transform it and analyze it using software applications (databases, Excel, etc.)
 - Perform test plans and analyze the results
 - Communicate results of data analysis in written and visual form using software
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COURSE TOPICS:

- Identifying questions for data analytics
- Mastering data prior to analysis
- Performing test plans and analyzing results
- Communicating results and visualizations
- The modern accounting environment
- Audit data analytics
- Managerial analytics
- Financial statement analytics
- Tax analytics
- Data analytics projects

See instructor's syllabus for the detailed outline of weekly readings, activities and assignments.

EVALUATION AND ASSESSMENT (Face-to-Face and Online Delivery):

Assignments	% of Total Grade
Assignments and Projects	50%
Midterm	20%
Final Exam	<u>30%</u>
Total:	100%

Please see the instructor's syllabus for specific classroom policies related to this course, such as details of evaluation, penalties for late assignments and use of electronic aids.

EXAM POLICY:

Students must attend all required scheduled exams that make up a final grade at the appointed time and place.

Individual instructors may accommodate for illness or personal crisis. Additional accommodation will not be made unless a written request is sent to and approved by the appropriate Department Head prior to the scheduled exam.

Any student who misses a scheduled exam without approval will be given a grade of "0" for the exam.

COURSE GRADE:

Course grades are assigned as follows:

Grade	A+	A	A-	B+	B	B-	C+	C	C-	D	F
Mark (Percent)	≥ 90	89-85	84-80	79-76	75-72	71-68	67-64	63-60	59-55	54-50	< 50

Certificate and Diploma students are required to maintain a minimum course grade of C- (55%) in all program courses. BBA students are required to maintain a minimum course grade of C (60%) and an average course grade of C+ in all program courses that contribute to the BBA.

ACADEMIC POLICIES:

See www.cotr.bc.ca/policies for general college policies related to course activities, including grade appeals, cheating and plagiarism.

COURSE CHANGES:

Information contained in course outlines is correct at the time of publication. Content of the courses is revised on an ongoing basis to ensure relevance to changing educational, employment and marketing needs. The instructor endeavours to provide notice of changes to students as soon as possible. The instructor reserves the right to add or delete material from courses.