

College of San Mateo
Official Course Outline

1. **COURSE ID:** ACTG 241 **TITLE:** Accounting Data Analytics
Units: 3.0 units **Hours/Semester:** 48.0-54.0 Lecture hours; 96.0-108.0 Homework hours; 144.0-162.0 Total Student Learning hours
Method of Grading: Grade Option (Letter Grade or Pass/No Pass)
Recommended Preparation:
 ACTG 108, ACTG 131 ACTG 163
2. **COURSE DESIGNATION:**
Degree Credit
Transfer credit: none
3. **COURSE DESCRIPTIONS:**
Catalog Description:
 The primary focus of this course will be on the analytic techniques used in the decision-making process and Big Data's examination involving accounting information. This course focuses on various techniques and the related data analysis tools accountants use to manage and analyze the data and then report the analysis. Selected software tools will be evaluated and reviewed. Students who intend to transfer should take this course at their transfer school.
4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**
 Upon successful completion of this course, a student will meet the following outcomes:
 1. Discuss the terminology, concepts, principles, and ethics used in accounting data analytics.
 2. Using the proper formats, perform the calculations and explain the steps to solve accounting data analytics problems.
5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**
 Upon successful completion of this course, a student will be able to:
 1. Terminology: Define commonly used terminology in accounting data analytics
 2. Accounting Data: Discern patterns in customer spending, identify market behavior and mine multiple streams of data
 3. Decision making: Demonstrate the use of accounting data analytics for planning, decision-making and control
 4. Ethics: Identify and analyze ethical standards issued by professional organizations
6. **COURSE CONTENT:**
Lecture Content:
 1. Recognize when and how data analytics can address business questions
 2. Comprehend the process needed to clean and prepare the data before analysis
 3. Recognize what is meant by data quality, be it completeness, reliability, or validity
 4. Perform basic analysis to understand the quality of the underlying data and their ability to address the business question
 5. Demonstrate ability to sort, rearrange, merge, and reconfigure data in a manner that allows enhanced analysis
 6. Identify and implement an approach that will use statistical data analysis to draw conclusions and make recommendations on a timely basis
 7. Conduct analytics on audit, managerial, financial statement, and tax data
 8. Report results of analysis in an accessible way to each varied decision maker and their needs
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**
 Typical methods of instruction may include:
 - A. Discussion
 - B. Other (Specify): • Lecture on theory and practice. • Classroom discussion of application of principles and problem solving techniques. • Weekly readings on theory, practice, and problem solving techniques.
8. **REPRESENTATIVE ASSIGNMENTS**
 Representative assignments in this course may include, but are not limited to the following:

Writing Assignments:

Weekly analysis of theory, practice, and problem solving, e.g., improving client experience by analyzing the time it takes to perform an audit.

Reading Assignments:

Weekly readings on theory, practice, and problem solving techniques.

9. REPRESENTATIVE METHODS OF EVALUATION

Representative methods of evaluation may include:

- A. Exams/Tests
- B. Group Projects
- C. Homework
- D. Oral Presentation
- E. Projects
- F. Quizzes
- G. •Homework assignments on theory, practice, and problem solving techniques. • Group activity on theory, practice, and problem solving techniques. • Projects applying theory, practice, and problem solving techniques. • Student presentations on theory, practice, and problem solving techniques. • Exams and quizzes on theory, practice, and problem solving techniques.

10. REPRESENTATIVE TEXT(S):

Possible textbooks include:

- A. Vernon Richardson and Katie Terrell and Ryan Teeter. *Data Analytics for Accounting*, 3rd ed. McGraw Hill, 2022

Possible software includes:

- A. Connect. McGraw Hill, 3rd ed.

Connect is a learning management system provided by the publisher. All homework and testing is done on this site. The site also has several learning support tools to assist students in completing their work.

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Course Originator: Vincent Li