

Florida Gulf Coast University  
Lutgert College of Business  
Department of Accounting  
ACG 4939 Special Topics: Accounting Analytics  
Syllabus for CRN 13327  
Spring 2020

Dr. Tanya Benford CPA  
Chair, Accounting Department  
Lutgert College of Business  
[tbenford@fgcu.edu](mailto:tbenford@fgcu.edu)  
Office: LH 3339 Phone: 239-590-7342

**Course Information**

Credit Hours: 3  
Course mode: Hybrid  
Class Location: Lutgert Hall (LH) 2209  
Class time: M 6:00 – 7:15 PM

Office Hours: Monday:

- 10:30 – 11:30 AM
- 1:15 PM – 4:15 PM
- and by appointment

**Course Description:** This course develops the skill set needed to extract value from big data through analytics and emerging technologies in an accounting, auditing, and tax environment.

This course uses the **IMPACT** framework (Isson and Harriott, Hoboken, NY, Wiley 2013): **I**dentify the questions, **M**aster the data, **P**erform test plan, **A**ddress and refine results, **C**ommunicate insights, and **T**rack outcomes and provides student hands-on learning using big real-world data sets. Concepts taught build on material taught in introductory computing (ISM 3011) and introductory accounting (ACG 3103) courses and introduces the student to concepts used in Auditing 1 (ACG 4632).

**Prerequisite(s):** ACG 3103 and ISM 3011 with minimum grades of C

**ETS Exam in GEB 4890:**

The knowledge you are gaining in the business foundation and core courses in principles of accounting, computers, economics, finance, information systems, law, management, marketing, and operations serves to prepare you for the Educational Testing Service (ETS) exam. All business majors are required to take the ETS exam at the end of GEB 4890 in order to graduate with a BS degree.

While your performance on the ETS exams will not impact your grade in GEB 4890, please take this exam very seriously. It is one of the tools used to assess the BS degree program in accounting. It is imperative that you do your best in answering the questions. Otherwise, the results will not be reliable and the assessment will not be robust, a result that may jeopardize our SACS accreditation and the Academic Learning Compact we made with the State of Florida, along with having a negative impact on our AACSB accreditation (more about AACSB at: <http://www.fgcu.edu/cob/> and click on the AACSB logo at the top left).

Those students performing above 80% on the ETS exam will receive a letter of commendation from the Dean recognizing this achievement which can be used as a resume item.

Learning Goal	Outcome	Assessment
Understand the business environment	Demonstrate knowledge of AIS internal controls over financial reporting (ELO1). Demonstrate knowledge of ethical issues as they apply to corporate governance (ELO2).	Assignments and Exams
Be effective problem solvers	Analyze business rules as they apply to the revenue cycle and the purchase acquisition cycles (PLO1)	Assignments and Exams

<b>Be effective communicators</b>	Develop queries to obtain relevant information from an AIS (CLO1). Develop models that communicate reliable information concerning the AIS (CLO2). Develop your oral and written communication skills.(CLO1) & (CLO2)	Assignments and Exams
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When assessing the LOs above, if 90% of the students answer 80% of the question(s) correctly the assessment is exemplary; if 80% of the students answer 80% of the question(s) correctly the assessment exceeds expectations; if 70% of the student answer 80% of the question(s) correctly the assessment meets expectations; if less than 70% of the students answer 80% of the question(s) correctly, the assessment is below expectations; and if less than less than 60% of the students answer 80% of the question(s) correctly, the assessment fails.

### Departmental Policies and Resources

1. **CALCULATOR:** Texas Instruments BA II PLUS. NOTE: The required calculator is the only electronic device allowed to be used during class. **UNLESS PERMITTED BY THE INSTRUCTOR, THE USE OF ALL OTHER ELECTRONIC DEVICES** (phones, pads, laptop computers. etc.) is PROHIBITED DURING CLASS.
2. The schedules for the departmental courses offered (information on semester, day/night, other) are at: ACG, TAX, and BUL (BS) – go to the ACG BS program link on the LCOB web page and click on “curriculum map” on left.
3. Planning for pre-registration and graduation is your responsibility: The above schedules and LCOB advisors, along with the course prerequisite sequences described in the FGCU Catalog and degree program sheets, should assist you in ensuring that your plans are successfully implemented. Course substitutions and prerequisite exceptions will be granted only for exceptional circumstances that are clearly beyond the student's control. Poor or lack of planning is not one of those circumstances.
4. Useful FGCU Resources:  
 Florida Gulf Coast University Catalog (<http://www.fgcu.edu/catalog/>)  
 Florida Gulf Coast University Student Guide Book (<http://studentservices.fgcu.edu/JudicialAffairs/>)  
 Florida Gulf Coast University Code of Conduct (<http://studentservices.fgcu.edu/JudicialAffairs/>)

### Required course material:

Richardson Vernon, Teeter, Ryan A., and Terrell, Katie L. (2019). Data Analytics for Accounting, 1<sup>st</sup> edition. 2 Penn Plaza, New York NY: McGraw Hill Education ISBN 978-1-264-178018 – See Canvas Modules to register for eBook and Connect

DataRobot data mining software: 3-week license (\$25) **OR** 9-month license (\$80) – see Canvas Modules for instructions

### Course Policies

**As of fall 2015, all faculty members are required to confirm a student's attendance for each course by the end of the first week of classes. Failure to do so will result in a delay in the disbursement of your financial aid. The confirmation of attendance is required for all students, not only those receiving financial aid.**

In this course the confirmation of attendance will be the completion of the syllabus quiz in Canvas. See the draft “**COURSE SCHEDULE of ASSIGNMENTS and ACTIVITIES**” below. Failure to complete the mandatory attendance confirmation syllabus quiz will result in a **10 point reduction in overall course points.**

## Grading

Assessment	Points	Weight
Exam 1 –Chapters 1 & 2	200	20%
Exam 2 – Chapters 3 & 4	200	20%
Final Exam – Comprehensive	200	20%
Integrated Project	135	13.5%
Chapter Quizzes	40	4.0%
Business Memos	100	10%
Class Assignments (e.g. homework, in-class activities, take home quizzes etc.)	100	10%
Muddiest Points & Feedback	25	2.5%
<b>Total</b>	<b>1000</b>	<b>100%</b>

Grades are based on points and determined as follows:

Grade	Points
A	900
B+	880
B	800
C+	780
C	700
D	600
F	<600

There are **no** make ups for missed exams. If a student cannot take an exam because of a university excused absence this counts as a missed exam. The material and points for the missed exam will be added to the final. Therefore, if a student misses an exam because of an illness, the missed exam material and points will be added to the final. If a student misses more than one exam, alternative arrangements must be made with the instructor. If a student misses the final exam, alternative arrangements must be made with the instructor.

**All student work (i.e., assignments, quizzes, projects and exams) submitted must be the students own original work for this course. Submitting work obtained from other students (past or present) or from publisher, author support materials or any other sources is prohibited and allowing another student to submit your work as their own is prohibited. Failure to comply can result in a grade of zero for the student submission and/or course failure. Please carefully read the University statement on Academic Dishonesty (below) as all of its provisions apply.**

### Course Requirements

#### *Individual –*

Three exams are required in this course. There are eight (8) scheduled chapter quizzes, and the attendance confirmation syllabus quiz. The five highest quiz grades will be used to compute your quiz points, however failure to complete the mandatory attendance confirmation syllabus quiz will result in a **10 point reduction in overall course points**.

#### *Project –*

An integrated project is required. Students will be assigned to groups for this project; student grades for this assignment will be based on the group submission AND individual contribution to the assignment. **This means students in the same group may receive different grades for the integrated project.**

### Assignments and Quizzes

All assignments are due 15 minutes before the beginning of class, on the due date in Canvas unless otherwise specified. Students should be prepared to discuss assignments. **No late assignments** will be accepted. There are no make-ups for missed quizzes, however only the 5 best quiz scores count towards your final grade.

### Discussions and Weekly Feedback

Discussion Posts (Muddiest Points) & Weekly Feedback **will not be accepted** after the due date.

### Attendance Policy

All students are expected to prepare for and participate in class. You are expected to be an active participant in the learning process. Students who feel somewhat timid about verbal participation are strongly encouraged to give it a try. A good way to start is by bringing in accounting/industry news. There is no safer place to exercise your speaking skills than in class. Obviously, to make a contribution, you must attend class. Excellence means being prepared, attentive, and involved.

### Examinations

The examinations may include any or all of the following question types: multiple choice, short answer, applied problems, or case analyses. Examinations are based on material in the textbook and on class lectures. The Access and Excel exam will be administered using a computer and requires a demonstration of Access and Excel skills. Therefore, it is important to allocate the tasks of the integrated project such that every group member learns ALL the applied skills.

### Incompletes

Incompletes are only granted in extreme circumstances, not for work-related deadlines, prior personal commitments, or falling behind in readings or assignments. An instructor may only grant an incomplete if the student has completed 60% of the course work and has maintained a 'B' in the completed course work. Instructors have the right to deny requests for Incompletes, and/or require work for incompletes to be submitted prior to the maximum 12-month extension referenced in FGCU's policy.

### **Teaching Philosophy**

I view education as an interactive process between student and professor designed to establish a solid basis for lifelong learning. Today's business environment is an increasingly sophisticated global environment in which accounting tasks are more complex and ever changing. I encourage you to view the business world as a nexus of unstructured problems, many of which have yet to be identified. Practicing a proactive approach to problem identification will allow you create value for yourself and those around you.

### **Additional Instructor Information**

I received a Ph.D. in accounting from the University of South Florida (2000). My research interests include business process controls, corporate governance and risk management as well as the impact of information technology on judgment and decision-making in accounting. Prior to entering academia, I was Director of Finance for the Atlanta Symphony Orchestra. I have also held senior management positions in both the airline and insurance industries and I began my career as a staff accountant at Coopers & Lybrand (PwC) in Miami, FL.

(DRAFT AND SUBJECT TO CHANGE WITH NOTICE)

**COURSE SCHEDULE of  
ASSIGNMENTS and ACTIVITIES**

**This Course Runs from January 6 to May 2, 2020**

**The last date to withdraw from this course without academic penalty is Friday March 27, 2020 @ 5:00 pm.**

**Note:** In the following table, the following abbreviations apply to readings. If you have questions on the readings, be sure to post them in the appropriate week's conference.

<b>Week 1 – January 6</b>	<b>Readings</b> <b>Assignment</b>	<b>Read Syllabus</b> <b>Mandatory Attendance Quiz. – due 1/10 @ 5:00 pm</b>
<b>Week 2 – January 13</b>	<b>Readings</b> <b>Assignments</b>	<b>Read CH 1</b> <b>See Canvas Modules</b>
<b>Week 3 – January 20</b>	<b>No Class – MLK Holiday</b> <b>Readings</b> <b>Assignments</b>	<b>Read: CH 1 continued</b> <b>See Canvas Modules</b>
<b>Week 4 – January 27</b>	<b>Readings</b> <b>Assignments</b>	<b>Read: CH 2</b> <b>See Canvas Modules</b>
<b>Week 5 – February 3</b>	<b>Readings</b> <b>Assignments</b>	<b>Read CH 2 continued</b> <b>See Canvas Modules</b>
<b>Week 6 – February 10</b>	<b>Assignments</b> <b>Exam 1</b>	<b>See Canvas Modules</b> <b>Chapters 1 - 2</b>
<b>Week 7 – February 17</b>	<b>Readings</b> <b>Assignments</b>	<b>READ: CH 3</b> <b>See Canvas Modules</b>
<b>Week 8 – February 24</b>	<b>Readings</b> <b>Assignments</b>	<b>READ: CH 3 continued</b> <b>See Canvas Modules</b>

<b>Week 9 – March 2</b>	<b>SPRING BREAK – NO CLASSES</b>	
<b>Week 10 – March 9</b>	<b>Readings</b> <b>Assignments</b>	READ: CH 4 <b>See Canvas Modules</b>
<b>Week 11 – March 16</b>	<b>Readings</b> <b>Assignments</b>	<b>Read:</b> CH 4 continued <b>See Canvas Modules</b>
<b>Week 12 – March 23</b>	<b>Exam 2</b>	<b>Chapters 3 - 4</b>
<b>Week 13 – March 30</b>	<b>Assignments</b>	<b>See Canvas Modules</b>
<b>Week 14– April 6</b>	<b>Assignments</b>	<b>See Canvas Modules</b>
<b>Week 15 – April 13</b>	<b>Assignments</b>	<b>See Canvas Modules</b>
<b>Week 16 – April 20</b>	<b>Assignments</b>	<b>See Canvas Modules</b>
<b>Week 17 – April 27</b>	<b>Comprehensive Final Exam</b>	

## UNIVERSITY STATEMENTS

### **Counseling and Psychological Services (CAPS)**

Counseling and Psychological Services (CAPS) provides free counseling and therapy services (including psychiatry) to all FGCU students. Please walk in to the second floor Howard Hall office any week day between 8:30 and 4:30 to schedule an initial contact appointment. Visit the CAPS website at [www.fgcu.edu/caps](http://www.fgcu.edu/caps) for more information. CAPS offers a 24/7 Helpline at (239) 745-3277 (EARS).

### **Academic Behavior Standards and Academic Dishonesty**

All students are expected to demonstrate honesty in their academic pursuits. The university policies regarding issues of honesty can be found in the FGCU Student Guidebook under **the Student Code of Conduct and Policies and Procedures** sections. All students are expected to study this document which outlines their responsibilities and consequences for violations of the policy. The FGCU Student Guidebook is available online at <http://studentservices.fgcu.edu/judicialaffairs/new.html>

### **University Nondiscrimination Statement**

Florida Gulf Coast University is committed to ensuring equity and fairness for all University employees, students, visitors, vendors, contractors and other third parties. As such, the University prohibits discrimination on the bases of race, color, national origin, ethnicity, religion, age, disability, sex (including sexual harassment/assault), gender identity/expression, marital status,

sexual orientation, veteran status or genetic predisposition with regard to admissions, employment, programs or other activities operated by the University. This prohibition extends to enforcement of **Title IX** of the Education Amendments of 1972. Questions or complaints should be directed to the Office of Institutional Equity and Compliance (OIEC). The OIEC's phone number is (239)745-4366; the OIEC email address is [OIEC@fgcu.edu](mailto:OIEC@fgcu.edu).

### **Disability Accommodations Services**

Florida Gulf Coast University, in accordance with the Americans with Disabilities Act and the university's guiding principles, will provide classroom and academic accommodations to students with documented disabilities. If you need to request an accommodation in this class due to a disability, or you suspect that your academic performance is affected by a disability, please see me or contact the Office of Adaptive Services. The Office of Adaptive Services is located in the Wellness Building. The phone number is 239-590-7956 or Video Phone (VP) 239-243-9453. In addition to classroom and campus accommodations, individuals with disabilities are encouraged to create their personal emergency evacuation plan and FGCU is committed to providing information on emergency notification procedures. You can find information on the emergency exits and Areas of Rescue Assistance for each building, as well as other emergency preparedness materials on the Environmental Health and Safety and University Police Department websites. If you will need assistance in the event of an emergency due to a disability, please contact Adaptive Services for available services and information.

### **Student Observance of Religious Holidays**

All students at Florida Gulf Coast University have a right to expect that the University will reasonably accommodate their religious observances, practices, and beliefs. Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith. Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence. Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances. Where practicable, major examinations, major assignments, and University ceremonies will not be scheduled on a major religious holy day. A student who is to be excused from class for a religious observance is not required to provide a second party certification of the reason for the absence.

### **Center for Academic Achievement**

The Center for Academic Achievement (CAA) provides academic support services to all FGCU students. Students can take advantage of our free peer tutoring and Supplemental Instruction sessions for lower-level math and science courses, as well as workshops to facilitate the development of skills necessary for college success. If you would like to participate in any of our programs, learn about tutoring services, or meet with an Academic Retention Coordinator, please visit the CAA in Library 103 or call us at (239) 590-7906. Our website is [www.fgcu.edu/caa](http://www.fgcu.edu/caa).

## **LCOB VISION, MISSION, AND GUIDING PRINCIPLES**

### **Vision**

The Lutgert College of Business will be known for excellence in applied business education.

### **Mission**

The Lutgert College of Business educates and engages students and businesses in a collaborative community. We offer high quality educational programs that prepare our students to thrive in their professional careers.

### **Accounting BS Program Statement of Purpose:**

Provide a student-centered accounting education that creates multiple opportunities to develop relationships with professors and area business professionals.

### **Guiding Principles**

1. Support the preservation of the AACSB accreditation.
2. Continue to add value to our stakeholders (students, employers, parents, and the community).

### **Resources for Faculty General Education**

Information on General Education program requirements is available online at [http://www.fgcu.edu/General\\_Education/index.html](http://www.fgcu.edu/General_Education/index.html)

### **Service-Learning**

Information on integrating service-learning into the course and course syllabus is available online at <http://www.fgcu.edu/Connect/>

## **Distance-Learning**

Information on distance learning courses is available online at <http://itech.fgcu.edu/distance/>

## **Online Tutorials**

Information on online tutorials to assist students is available online at <http://www.fgcu.edu/support/Approved>

**Canvas Learning Management System and Demonstration Site** Information on Canvas is available online at <http://canvas.fgcu.edu/> and <https://fgcu.instructure.com/courses/7692>

## **Library Resources**

Main page: <http://library.fgcu.edu/>

Tutorials & Handouts: <http://library.fgcu.edu/RSD/Instruction/tutorials.htm>

Research Guides: <http://fgcu.libguides.com/>

Faculty Support: [http://library.fgcu.edu/faculty\\_index.html](http://library.fgcu.edu/faculty_index.html)

Contact Us: <http://library.fgcu.edu/LBS/about/contactus.htm>

## **Respondus LockDown Browser – Classroom and/or Remote Online Exams**

In order to protect the integrity of classroom *or* remote online exams, this course may employ *Respondus LockDown Browser* technology that will allow for the student's temporary restriction to a designated online testing website, disabling the ability to print, copy, access other applications or move to any other URL for the duration of the assessment. This technology may be used on campus in University computer classrooms *or* for remote delivery of quizzes and exams. [For online classes only: students must own a computer that meets the minimum requirements of the University's standard lock down browser application.]

Additional information:

- *Respondus LockDown Browser* overview: <http://respondus.com/products/lockdown-browser/>
- *Respondus LockDown Browser* Faculty Training and Workshops: TBA

## **Lecture Capture Technology/FGCU Capture – Classroom Recording**

This course may employ technology that will allow for audio and/or video recording of live classroom sessions. This lecture capture technology is utilized for the sole purpose of enhancing student learning. It may provide for supplemental student instruction via secure links to recorded session(s), the live stream of courses, presentations of off-site guest speakers and/or the delivery of course instruction utilizing "flipped classroom" methodologies. Student questions and/or comments may be included as a part of any session being recorded. See FGCU-CAPTURE for additional details and training <http://aets.fgcu.edu/fgcucapture.asp>