COLLEGE OF CHARLESTON

Department of Accounting and Legal Studies

ACCT 499 Bachelor Essay: Big Data Privacy Objectives: A Value Focused Approach

Spring 2017

Course Information
Instructor: Dr. David Coss
Class Times/ Office Hours: Wednesday 11:00 – 12:00
Classroom / Office Tate 314

Course Description:

The Bachelor's Essay is a 6 credit hour independent research project completed in the senior year. The Bachelor's Essay represents the culmination of the undergraduate career. This type of independent, in depth research will help a student prepare for the rigor of graduate school and life beyond the classroom while enhancing knowledge in the chosen area of Accounting. This course is under the supervision of a faculty member.

Catalog Description:

A year-long research and writing project done during the senior year under the close supervision of a tutor. The student must take the initiative in seeking a tutor to help in both the design and the supervision of the project. A project proposal must be submitted in writing and approved by the Honors College committee prior to registration for the course.

Project Description:

Big Data has been a hot topic in the general business world for some time now and more recently has made its way to the auditing profession. Big data and data analytics are being used by both internal and external auditors to help them understand the business that they/their clients are operating in, assess risks, and generally enhance the quality of their work. The adoption of these practices has drastically increased the relevant information the auditors use from financial information to things such as email, social media, video etc. In order for external audit firms to utilize data analytics and big data in their audit procedures they need access to a significant amount of internal corporate data. Data that companies invest heavily to protect and must keep secure. This therefore poses a slew of security and privacy issues.

The student will research a general framework for the security and privacy concerns associated with big data usage in the auditing field. Given the nature of this project and the importance of identifying value-based objectives the student will adopt Ralph Keeney’s value-focused thinking approach as the projects research methodology. Whereas conventional decision-making looks at alternatives decision options within a
given context, value-focused thinking looks at the underlying values of the stakeholders in
the decision context and then considers the decision alternatives that support the values
identified in the decision context. In order to conduct this research the student will have to
conduct a number of interviews with CPAs and discuss their feelings towards big data and
data analytics in auditing with respect to their security and privacy concerns. From this
process the student will then extract value statements from the transcripts of the interviews
and convert them to common form objectives. Then the student will condense the
common form objectives from all the interviews into groupings of similar objectives.
From these security / privacy objectives the student will create a proposed general security
and privacy framework for big data.

The final paper will include a literature review of privacy and security in the
context of big data environments, a research methodology section with a discussion of
data collection process and data analysis, a results section showing the development of the
big data security and privacy framework, followed by a summary discussing how the
proposed framework could be used in the audit process.

Timeline

Fall Semester: Conduct a literature review on privacy/ security/ big data and write a
bibliography essay. Start interviewing CPAs on security/privacy values with respect to Big Data

Spring Semester: Finish Conducting Interviews with CPAs and synthesis raw data
collected through interview process into big data security and privacy objectives. Develop
big data security and privacy framework. Complete final essay paper that includes a
literature review, research methodology, data collection, results, discussion and summary
of research.

Grading

Grading will be based on work progression/completion as well as the quality of the final
paper. Please see the following for detail grade requirements:

Meeting Deadlines (20%)
Literary Review (20%)
Interview/Data Quality (30%)
Final Paper (30%)
Disability Statement:

The College will make reasonable accommodations for persons with documented disabilities. Students should apply at the Center for Disability Services/SNAP, located on the first floor of the Lightsey Center, Suite 104. Students approved for accommodations are responsible for notifying me as soon as possible and for contacting me one week before accommodation is needed.

Center for Student Learning:

I encourage you to utilize the Center for Student Learning’s (CSL) academic support services for assistance in study strategies, speaking & writing skills, and course content. They offer tutoring, Supplemental Instruction, study skills appointments, and workshops. Students of all abilities have become more successful using these programs throughout their academic career and the services are available to you at no additional cost. For more information regarding these services please visit the CSL website at http://csl.cofc.edu or call (843) 953-5635.

Honor Code:

The College of Charleston Honor Code is in effect in this class. As such and as indicated in the Honor Code, all violations, when identified, are investigated. Cases of Suspected academic dishonesty must be reported to the Dean of Students and will be handled by the Honor Board.

Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved.

Incidents where the instructor determines the student’s actions are related more to a misunderstanding will be handled by the instructor. A written intervention designed to help prevent the student from repeating the error will be given to the student. The intervention, submitted by form and signed both the instructor and the student, will be forwarded to the Dean of Students and placed in the student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor board for academic dishonesty will receive an XF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on the
student’s transcript for two years after which the student may petition for the X to be expunged. The student may also be place on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.

Students should be aware that unauthorized collaboration—working together without permission—is a form of cheating. Unless the instructor specifies that students can work together on an assignment, quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms of cheating include possessing or using an unauthorized study aid (which could include accessing information via a cell phone or computer), copying from others’ exams, fabricating data, and giving unauthorized assistance.

Research conducted and/or papers written for other classes cannot be used in whole or in part for any assignment in this class without obtaining prior permission from the instructor.

Students can find the complete Honor Code and all related processes in the Student Handbook:

http://studentaffairs.cofc.edu/honorsystem/studenthandbook/index.php