Course Description: This course is designed to provide the graduate accounting student with a broad conceptual and practical knowledge of accounting as an information system. The focus is information and its decision-usefulness to managers, investors, creditors and other interested parties. Particular attention is paid to human beings as information processors, the systems development life cycle, the decision process, internal control structure and applications to the business environment.

Learning Objectives: After completing ACCT 507- Accounting Information Systems, students should:

1. Understand internal controls, their objectives, components, and principles according to the COSO Framework.
2. Be able to recognize when and how data analytics can address business questions.
3. Be able to prepare data to answer questions by facilitating the process needed to clean and prepare the data before analysis.
4. Recognize what is meant by data quality: its completeness, reliability and validity.
5. Perform basic analysis to understand the quality of the underlying data and its ability to address the business question.
6. Demonstrate an ability to sort, rearrange, merge and reconfigure data in a manner that allows enhanced analysis.
7. Identify and implement statistical data analysis to draw conclusions and make recommendations on a timely basis.
8. Create data visualizations and report results of analysis in an accessible way to each varied decision-maker and his or her specific needs.
9. Be able to identify relational databases and their primary keys and foreign keys.
10. Become familiar with the different types of joining datasets, including join, left-join, and right-join.
11. Demonstrate an ability to join multiple datasets using user-friendly software methods and through SQL code.
Textbook:  
*Data Analytics for Accounting* by Richardson, Teeter, and Terrell. 2019. McGraw-Hill. ISBN 978-1-260-37519-0. You will need the Connect code, which has access to the datasets we will be using. Before purchasing Connect, please access it through Oaks > Content > Link to Connect. McGraw-Hill allows a two-week trial before purchasing. Purchasing the eBook and/or purchasing the loose-leaf textbook are both acceptable.

During our Data Analytics module, please have your textbook handy during classtime.

Technology Requirements:  
Students need access to a computer to which they can download software. Due to software compatibility, PCs are preferable to Macs. Some projects may require students to have access to a PC instead of a Mac. For daily class, a student must have internet access to attend class on Zoom.

Zoom Attendance  
Students should attend class by arriving at the scheduled class time to our Zoom session, keeping the camera on, unmuting the microphone to participate when appropriate, and devoting attention during class time.

Homework  
Homework will mostly be problems from Connect related to data analytics. Other homework outside of Connect may be assigned as well.

Quizzes  
In the case where a student misses a quiz because of a school-sanctioned activities (e.g., traveling student athlete), a quiz alternative or other arrangement can be made between the professor and the student.

Examinations  
All exams will be held during classtime. Only a four-function calculator will be allowed. No phones or smart watches during exams.

Missed Exams:  
- **Excused and foreseeable:** Any exam a student is unable to attend for a valid, excused reason (i.e., student-athlete official travel, religious holiday) requires the student to make arrangements with the professor for a makeup exam. The student must contact the professor during the first week of class to begin arrangements.
- **Unexcused:** Any exam a student misses for an unexcused reason will not result in a makeup exam. A grade of 0 will be recorded for the exam.
- **Excused but unforeseeable:** The student must contact the professor as soon as possible for an alternate exam arrangement. In addition to contacting the professor, please also work with the Absence Memo Office for approval (phone 843-953-3390) (website http://victimservices.cofc.edu/absence-memo/index.php).

Attendance Policy  
Attendance is mandatory. The professor reserves the right to lower a student’s final grade by a full letter grade with 3 or more unexcused absences.
Course Grade

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<tr>
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<th>Weight</th>
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<tbody>
<tr>
<td>Quizzes</td>
<td>10%</td>
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<tr>
<td>Homework</td>
<td>25%</td>
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<tr>
<td>Internal Control Project</td>
<td>10%</td>
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<tr>
<td>SAS coding project</td>
<td>20%</td>
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<tr>
<td>Data visualization presentation</td>
<td>10%</td>
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<tr>
<td>Midterm (tentative March 1st)</td>
<td>15%</td>
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<tr>
<td>Final Exam</td>
<td>10%</td>
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<tr>
<td>Total</td>
<td>100%</td>
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The student’s final course letter grade will have following grading scale applied.

- A = 92%  C =72%
- A- =90%  C- =70%
- B+ =87%  D+ =67%
- B =82%  D =62%
- B- =80%  D- =60%
- C+ =77%  F =Below 60%

Course Evaluations

All students will be expected to complete the College of Charleston electronic course evaluation near the end of the semester, and this will be done in class.

Honor Code and Academic Integrity:

Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when suspected, 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 misunderstanding and confusion will be handled by the instructor. The instructor designs an intervention or assigns a grade reduction to help prevent the student from repeating the error. The response is recorded on a form and signed both by the instructor and the student. It is forwarded to the Office of 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 a XXF in the course, indicating failure of the course due to academic dishonesty. This status indicator will appear on the student’s transcript for two years after which the student may petition for the XX to be expunged. The F is permanent.

Students can find the complete Honor Code and all related processes in the Student Handbook at: [http://deanofstudents.cofc.edu/honor-system/studenthandbook/](http://deanofstudents.cofc.edu/honor-system/studenthandbook/).

Disability/Access Statement

The College will make reasonable accommodations for persons with documented disabilities. Students should apply for services at the [Center for Disability Services/SNAP](http://deanofstudents.cofc.edu/honor-system/studenthandbook/) 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.

**OAKS**

OAKS, including Gradebook, will be used for this course throughout the semester to provide the syllabus and class materials and grades for each assignment, which will be regularly posted.

**Statement on “Religious Accommodation for Students”**

The College of Charleston community is enriched by students of many faiths that have various religious observances, practices, and beliefs. We value student rights and freedoms, including the right of each student to adhere to individual systems of religion. The College prohibits discrimination against any student because of such student’s religious belief or any absence thereof.

The College acknowledges that religious practices differ from tradition to tradition and that the demands of religious observances in some traditions may cause conflicts with student schedules. In affirming this diversity, like many other colleges and universities, the College supports the concept of “reasonable accommodation for religious observance” in regard to class attendance, and the scheduling of examinations and other academic work requirements, unless the accommodation would create an undue hardship on the College. Faculty are required, as part of their responsibility to students and the College, to ascribe to this policy and to ensure its fair and full implementation.

The accommodation request imposes responsibilities and obligations on both the individual requesting the accommodation and the College. Faculty members are expected to reasonably accommodate individual religious practices. Examples of reasonable accommodations for student absences might include: rescheduling of an exam or giving a make-up exam for the student in question; altering the time of a student’s presentation; allowing extra-credit assignments to substitute for missed class work or arranging for an increased flexibility in assignment dates. Regardless of any accommodation that may be granted, students are responsible for satisfying all academic objectives, requirements and prerequisites as defined by the instructor and by the College.