ACCT 330 (Accounting Information Systems and Data Analytics) By Prof. Sydney Kim, Ph.D.			
Office	MVS 1166		
E-mail	sydney.kim@csuci.edu		
In-Person	Tuesdays/Thursdays 12pm-1pm at MVS 1166		
Office Hours	Other times available by appointment		
Online Office Hours	Tuesday 5-6pm on Zoom		
	Link: https://csuci.zoom.us/j/85838749531 (Password: 344356)		
Web Page	https://cilearn.csuci.edu/courses/28817		
Class meetings	Tuesdays/Thursdays 10:30am – 11:45am at Broome Library 2330		

COURSE DESCRIPTION

- *Hours:* Three hours lecture per week
- *Prerequisite(s):* ACCT 210 and ACCT 220
- *Description:*
 - Provide a basic understanding of accounting information systems and information technology. Topics include design, control and evaluation of accounting information systems, information technology and data analytics.
- Graded: Letter Grade

The key to achieving the learning objectives in ACCT 330 is thorough preparation before class. Each session assumes that you have completed the necessary preparation, which may include reading textbook chapters, completing homework assignments, and getting ready for in-class participation. How much you learn from the class largely depends on your pre-class preparation. Before each session, you should be familiar with the main ideas we will discuss that day and have questions ready on any material you find challenging.

Given the course's focus on active engagement in data analytics and visualization, I strongly recommend that students bring their laptops to every class.

STUDENT LEARNING OUTCOMES

The objectives of this course are to help you master the fundamental principles of accounting information systems and develop the skills to apply these principles in solving real-world problems. We will explore the role of various information technologies in accounting and learn how to utilize data analytics tools and visualizations. These skills will enhance your competitiveness in the job market, as many firms increasingly demand expertise in data analytics and visualization for their openings.

Upon completing this course, you should be able to:

- 1. Identify and explain the roles of accounting information systems and information technology
- 2. Determine information flows and apply information technology to accounting cycles and business transactions
- 3. Define and discuss database design, data analysis and visualization tools and techniques
- 4. Describe accounting controls and transaction risks
- 5. Evaluate security risks and internal accounting control systems

COURSE RESOURCES

1. TEXTBOOK:

Accounting Information Systems, Wiley, 1st edition.

2. COURSE WEB PAGE: https://cilearn.csuci.edu/courses/28817

The course web page includes teaching notes, additional readings, assignments, grades, and other course materials, updated as the semester progresses. You should check the web site daily, as you will be held responsible for any information posted that affects any component of your grade.

3. **PYTHON:**

You will complete individual homework and a group project in Python for both data analytics and visualization. More details will be provided in class. I highly recommend installing Jupyter (https://jupyter.org/install) in advance.

4. TABLEAU:

You will complete individual homework and a group project in Tableau for both data analytics and visualization. More details will be provided in class. I highly recommend installing Tableau (https://www.tableau.com/) in advance.

COURSE GRADING

Assignments and Exams	Number	Points per Assignment	Total Points	Percentage
Assignments	5	20	100	10%
Mid-Term Exam	1	200	200	20%
Final Exam	1	300	300	30%
Real-Life Company Presentation	1	150	150	15%
Real-Life Company Report	1	150	150	15%
Peer Evaluation of Group Participation	1	50	50	5%
Participation and Attendance		50	50	5%
Total Available Points			1000	100%

1. Individual Assignments (10%)

Assignments are due by **11:59pm** on the specified due dates. The goal of the individual assignments is to ensure your understanding of existing standards and to provide opportunities to refine your technical accounting and data analytics skills. Assignments are for practice purposes and feedback will be given after the due date.

2. Midterm Exams (20%)

One midterm exam will be given in class. The exams are closed-book and closed-note.

3. <u>Final Exam (30%)</u>

The *comprehensive* final exam will be given at the scheduled time during the final exam week. The exam is closed-book and closed-note.

4. Group Project (30% in Total – 15% for Group Presentation, 15% for Group Report)

You will complete one group project in this class.

In this course, the group project will involve analyzing various data sources related to firm reporting and accounting using Python and Tableau. Students will select a real-life company and a topic related to data analytics and visualization or a method learned in this course. In-class presentations should be around 15 to 20 minutes, with every group member participating.

Your grade will be based on report content (15 points for one report) and presentation quality (15 points for one presentation). For content grading, one group member should submit the report electronically before the submission deadline.

5. Peer Evaluation of Group Participation (5%)

As students, you may spend a lot of time studying alone; you will spend much of your professional career working in teams. It is critical you learn to be a positive and responsible force to a team. Group assignments account for a significant portion of the total points in this class. To help evaluate each individual's contribution to his/her team, you will be asked to complete a peer evaluation form at the end of the semester. The criteria your peers will use to evaluate you is as follows:

- Outstanding Contributor A±: This person is thoroughly prepared for our group work. Ideas offered are usually substantive, provide good insights and sometimes also provide direction for our group. If this person were not a member of our group, the quality of our work would be diminished significantly.
- Good Contributor B±: This person is generally well prepared for our group work. Ideas offered are usually substantive, generally provide useful insights, and occasionally offer a new direction for our group to consider. If this person were not a member of our group, the quality of our work would be diminished.
- Marginal Contributor C±: This person's preparation for our group work is minimal. Ideas offered are occasionally substantive, but seldom provide clear insights or offer new directions for our group to consider. If this person were not a member of our group, the quality of our work would be diminished only slightly if at all.
- Non-participant (D): This person has attended our group meetings but has contributed little or nothing to date. If this person were not a member of our group, the quality of our work would be unchanged.
- Disruptive Contributor (F): This person's preparation for our group work is inadequate. Ideas offered are rarely substantive; provide few, if any, insights; and never offer a constructive direction for our group to consider. Contributions are generally obscure, confused, and indicate a lack of familiarity with the facts of the case under discussion. If this person were not a member of our group, valuable time would be saved.

To ensure confidentiality of peer evaluations you will not be allowed to review the peer evaluation forms provided by your group member(s).

6. Participation and Attendance (5%)

Participation and attendance will be considered in the evaluation to help develop your professionalism and work ethics. Regular attendance and active participation are essential skills in the professional world, reflecting your commitment, responsibility, and ability to collaborate effectively with others. By incorporating these aspects into your evaluation, I aim to encourage the habits of punctuality, engagement, and accountability, which are crucial for your success both in this course and in your future career.

Grade	Total Percentage
A	93-100
A-	90-92.9
B+	86-89.9
В	83-85.9
B-	80-82.9
C+	76-79.9
C	73-75.9
C-	70-72.9
D+	66-69.9
D	63-65.9
D-	60-62.9
F	Under 60

IMPORTANT NOTE

If a student misses an exam, they will receive a score of 0 unless prior permission is obtained from the instructor, which will only be granted in the case of documented emergencies by CSUCI.

STUDENT GROUPS

Student groups of two or three will be formed at the beginning of the semester and will remain the same for the entire duration. To form groups, you may choose one or two other people from your section to team up with by filling out the partner selection sheet and submitting it to me by the deadline listed in the class schedule. If you do not wish to choose a partner, I will assign you to a group.

Groups will work together to complete the assigned cases. You will also have the opportunity to evaluate the performance and contribution of each group member using a confidential peer evaluation form at the end of the semester.

ADDITIONAL ASSIGNMENT DETAILS

When will assignments be posted?

All assignments will be posted about one week prior to their due date. Additional details will be provided during class.

What if I miss class when an assignment is due?

All of the individual assignments require online submissions. In order to ensure on-time submission, I strongly encourage you to submit the assignments several hours in advance. <u>Late submissions will receive 0 points.</u>

GRADING DISPUTES

While we make every effort to grade all of your work accurately, grading errors can occur. If you believe there is an error, you may request a re-grade of the assignment. Be aware, however, that grading errors can occur in both directions - errors can make grades too high as well as too low. Therefore, if you request a re-grade, *your entire assignment or exam will be re-graded*, and *all* grading errors will be corrected. By requesting a re-grade, you accept the possibility that your grade may go *either up or down*.

To request a re-grade, you must submit a *written* request to me *within one week from the class period in which the assignment was first returned* to students. The request must be accompanied by the graded original and must state the area of dispute, your recommendation for change in grade, and an explanation or justification for your recommendation.

GETTING HELP OR CLARIFICATION OF INFORMATION

To succeed in this course, you will need to invest a great deal of time and effort. If at any time you feel you are investing the required time and effort but are not learning the material or improving your skills, I encourage you to contact me.

DISCLOSURES

- **Academic Integrity** This class will adhere to the CSUCI policy on academic dishonesty including plagiarizing, cheating and other acts of academic dishonesty.
- **Disabilities** CSUCI is committed to equal educational opportunities for qualified students with disabilities. Contact the Disability Accommodation & Support Services (DASS) at 805-437-3331 or accommodations@csuci.edu.
- Campus Tutoring Services The Learning Resource Center (LRC) offers free one-on-one peer tutoring for all MVS School undergraduate courses. The LRC tutors will help students with study skills, fundamental concepts, comprehension, homework, test preparation, and much more. The Peer Tutor Schedule is available via the LRC webpage.
- Writing & Multiliteracy Center The Writing & Multiliteracy Center (WMC) provides all CSUCI students with free support services and programs that help them address the 21st Century challenges of creativity thinking about and composing in written, oral, visual, and digital forms of communication. Peer consultants help students at any stage of the composition process via one-to-one or group consultations, online consultations, and workshops. Students can make an appointment to work with a consultant or learn more by visiting the WMC webpage.
- Counseling and Psychology Services (CAPS) CAPS is please to provide a wide range of services to assist students in achieving their academic and personal goals. Services include confidential short-term counseling, crisis intervention, psychiatric consultation, and 24/7 phone and text support. CAPS is located in Bell Tower East, 1867, and can be reached at 805-437-2088 (select option 2 on voicemail for 24/7 crisis support); students can also email CAPS at caps@csuci.edu or visit the CAPS website.
- Emergency Intervention and Basic Needs If you or someone you know is experiencing unforeseen or ca catastrophic financial issues, skipping meals, or experiencing homelessness/housing insecurity (e.g., sleeping in a car, couch surfing, staying with friends), please know that you are not alone. There are resources on campus that may assist you during this time. The Dolphin Pantry is currently located in Arroyo Hall and offers free food, toiletries, and basic necessities for current CI students. For additional assistance, please contact the Dean of Students Office at (805) 437-8512 or visit Bell Tower 2565. Please visit the website for the most up to date information on the Basic Needs Program.
- **Title IX and Inclusion** Title IX & Inclusion manages the University's equal opportunity compliance, including the areas of affirmative action and Title IX. Title IX & Inclusion also oversees the campus' response to the University's nondiscrimination policies. CSUCI prohibits

discrimination and harassment of any kind on the basis of a protected status (i.e., age, disability, gender, genetic information, gender identity, gender expression, marital status, medical condition, nationality, race or ethnicity, religion or religious creed, sexual orientation, and Veteran or Military Status). This prohibition on harassment includes sexual harassment, as well as sexual misconduct, dating, and domestic violence, and stalking. For more information regarding CSUCI's commitment to diversity and inclusion or to report a potential violation, please contact Title IX & Inclusion at 805.437.2077 or visit the <u>Title IX webpage</u>.

TENTATIVE CLASS SCHEDULE

Changes in class content and/or scheduling may be made as the course progresses if necessary, and will be announced in class. You are responsible for keeping informed of any such announcements.

	Date	Торіс	Class Content	Homework and Projects	Study Materials
1	8/27, Tue	Introduction			
2	8/29, Thu	Accounting as Information	Why AIS is important and how it evolved		Ch. 1
3	9/3, Tue	Accounting as Information	How does management use AIS and the relationship between Accounting and AIS		Ch. 1
4	9/5, Thu	Risks and Risk Assessments			Ch. 2
5	9/10, Tue	Risks and Risk Assessments			Ch. 2
6	9/12, Thu	Risk Management and Internal Controls		Group Selection Sheet Due	Ch. 3
7	9/17, Tue	Risk Management and Internal Controls			Ch. 3
8	9/19, Thu	Data Storage and Analysis	Data Analysis in Python & Visualization in Tableau		Ch. 5
9	9/24, Tue	Data Storage and Analysis	Data Analysis in Python & Visualization in Tableau		Ch. 5
10	9/26, Thu	Data Storage and Analysis	Data Analysis in Python & Visualization in Tableau		Ch. 5
11	10/1, Tue	Data Storage and Analysis	Data Analysis in Python & Visualization in Tableau		Ch. 5
12	10/3, Thu	Practice for Mid-Term Exam			
13	10/8, Tue	Mid-Term Exam			
14	10/10, Thu	Mid-Term Exam Review and Group Project Discussion			
15	10/15, Tue	Emerging and Disruptive Technologies	Robotic Process Automation (RPA)		Ch. 7
16	10/17, Thu	Emerging and Disruptive Technologies	Blockchain		Ch. 7
17	10/22, Tue	Data Analytics	Data Analysis in Python & Visualization in Tableau		Ch. 17

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	Date	Topic	Class Content	Homework and Projects	Materials
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18	10/24, Thu	Data Analytics	Tableau		Ch. 17
			Data Analysis in Python & Visualization in		
19	10/29, Tue	Data Analytics	Tableau		Ch. 17
			Data Analysis in Python & Visualization in		
20	10/31, Thu	Data Visualization	Tableau		Ch. 18
			Data Analysis in Python & Visualization in		
21	11/5, Tue	Data Visualization	Tableau		Ch. 18
			Data Analysis in Python & Visualization in		
22	11/7, Thu	Data Visualization	Tableau		Ch. 18
			Data Analysis in Python & Visualization in		
24	11/12, Tue	Data Visualization	Tableau		Ch. 18
			Data Analysis in Python & Visualization in		
25	11/14, Thu	Data Visualization	Tableau		Ch. 18
26	11/19, Tue	Group Project Presentation		Group Project Presentation	
		-			
27	11/21, Thu	Financial Reporting Processes	How AIS involved in Financial Reporting		Ch. 13
			How AIS involved in Financial Reporting		
28	11/26, Tue	Financial Reporting Processes	(Online)		Ch. 13
29	11/28, Thu	Thanksgiving Recess			
	ĺ	Discussion for Group Projects			
30	12/3, Tue	Reports			
	ĺ	In-Class Exercises for Final			
31	12/5, Thu	Exam	Practice Sets	Group Project Reports Due	
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32	12/12, Thu	8AM-10AM Final Exam			