Bemidji State University

ACCT 4320: Accounting Analytics

A. COURSE DESCRIPTION

Credits: 3
Lecture Hours/Week: 0
Lab Hours/Week: 0
OJT Hours/Week: *.*
Prerequisites: None
Corequisites: None
MnTC Goals: None

This course provides an understanding of the use of statistical and quantitative models to effectively manage and utilize information for the purpose of auditing, taxation, and business decision-making. Concepts covered include data analysis and visualization, comparison of software for internal controls testing, statistical inference, and estimation. Students will use analytics software such as Access (including SQL), Tableau, Power BI, Teammate, IDEA, or other software for computer-assisted auditing and tax analysis techniques. Altrix, Sas Studio, or other similar software may also be used. Competency in Microsoft Excel is required. Prerequisite(s): ACCT 2102 or equivalent

B. COURSE EFFECTIVE DATES: 08/20/2022 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. The use of descriptive, diagnostic, predictive, and prescriptive analytics as they are used to generate computer-assisted auditing techniques.
2. Balanced scorecards using a digital dashboard for Key Performance Indicators used in decision making.
3. Hypothesis testing using diagnostic analytics to compare and contrast financial measures.
4. Predictive analytics.
5. Tax analytics and visualizations.

D. LEARNING OUTCOMES (General)

1. evaluate different approaches to organizing enterprise data and common data models.
2. use predictive, prescriptive, and descriptive audit analytics
3. evaluate management requirements and identify useful Key Performance indicators in a balanced scorecard.
4. read and create visualizations of financial statement data and use data analytics in tax planning
5. analyze data in the order-to-cash and the procure-to-pay processes.
6. use MS Excel's data analysis toolpak, and the formatting, sorting, filtering, and PivotTables in those or similar software packages.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus
G. SPECIAL INFORMATION

None noted