



ACCT-431 – Data Analytics for Accounting

Business

Effective Term & Year: Fall 2022

Course Outline Review Date: 2026-04-01

Program Area: Business Management

Description:

Students will study digital data analytics theory and techniques. They will also study the data analytics process using the IMPACT cycle. This process will be applied to accounting and related business analytics including audit, managerial, financial statements, and tax. There will also be emphasis on manipulating data for stronger and more efficient analysis and communicating the results of data analysis. The course includes an introduction to data analytics software applications.

Program Information:

This course is an elective for students in the Bachelor of Business Administration degree program. Together with MGMT 320, ACCT 431 fulfills CPA Canada's data analytics prerequisite course requirement for entry into the CPA Professional Education Program.

Delivery Methods: On-campus (Face-to-Face), Online

Credit Type: College of the Rockies Credits

Credits: 3

Course type/s: Business Management

Instructional Activity and Hours:

Activity	Hours
Classroom, Directed Studies or Online Instruction	45
Seminar/Tutorials	

Laboratory/Studio	
Practicum/Field Experience	
Co-op/Work Experience	
Other	
Total	45

Course Requisites:

- Earned a minimum grade of C- (55%) in each of the following:
 - [ACCT374](#) – Intermediate Financial Reporting 2 (3)
 - [MGMT320](#) – Management Information Systems (3)
 - [STAT106](#) – Statistics (3)

Flexible Assessment: Yes

In some cases students may be able to apply for recognition of prior learning outside the classroom. This flexible assessment process provides equivalent course credit. It is a rigorous process that may include external evaluation, worksite assessment, demonstration, standardized test, self-assessment, interview, products/portfolio, and challenge exam, or other measures as appropriate. Tuition fees apply. Contact an education advisor for more information.

Course Transfer Credit:

For information about receiving transfer credit for courses taken at either British Columbia or Alberta institutions, please see <https://www.bctransferguide.ca/> or <https://transferalberta.alberta.ca> . For more transfer credit information, please visit <https://www.cotr.bc.ca/Transfer>

All requests for course transfer credit from institutions in British Columbia or elsewhere should go to the College of the Rockies Enrolment Services office.

Textbook Resources:

Textbook selection varies by instructor and may change from year to year. At the Course Outline Effective Date the following textbooks were in use:

Richardson, V.J., Teeter, R.A., & Terrell, K.L. (2021) *ISE Data Analytics for Accounting, 2nd Edition (with Connect access)*. McGraw-Hill Education.

Please see the instructor's syllabus or check COTR's online text calculator

<https://textbook.cotr.bc.ca/> for a complete list of the currently required textbooks.

Learning Outcomes:

Upon the successful completion of this course, students will be able to:

- Identify the uses for data analytics in accounting and business
- Extract data, transform it and analyze it using software applications (databases, Excel, etc.)
- Perform test plans and analyze the results
- Communicate results of data analysis in written and visual form using software

Course Topics:

- Identifying questions for data analytics
- Mastering data prior to analysis
- Performing test plans and analyzing results
- Communicating results and visualizations
- The modern accounting environment
- Audit data analytics
- Managerial analytics
- Financial statement analytics
- Tax analytics
- Data analytics projects

See instructor's syllabus for the detailed outline of weekly readings, activities and assignments.

Evaluation and Assessments

Assessment Type: On-Campus (face-to-face) and Online, or Hybrid

Assessment Type	% of Total Grade
Assignments and Projects	50%
Midterm	20%
Final Exam	30%
Total	100%

Grade Scheme

A+	A	A-	B+	B	B-	C+	C	C-	D	F
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>=90	89-85	84-80	79-76	75-72	71-68	67-64	63-60	59-55	54-50	<50
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Pass requirements: None

Evaluation Notes: Certificate and diploma students are required to maintain a minimum course grade of C- (55%) in all program courses. BBA students are required to maintain a minimum course grade of C (60%) and an average course grade of C+ in all program courses that contribute to the BBA.

Evaluation Notes Comments:

Please see the instructor's syllabus for specific classroom policies related to this course, such as details of evaluation, penalties for late assignments and use of electronic aids.

Exam Attendance:

Students must attend all scheduled exams at the appointed time and place. Instructors may approve an alternate exam to accommodate an illness or personal crisis. Department heads will consider other written requests. Any student who misses a scheduled exam without prior approval will receive a "0" on the exam.

Academic Policies:

College of the Rockies policies related to courses can be found at <https://cotr.bc.ca/about-us/college-policies/> and include the following:

- Policy 2.4.3 Students with Documented Disabilities
- Policy 2.4.4 Student Conduct (plagiarism, other cheating, behavioral misconduct)
- Policy 2.5.8 Academic Performance
- Policy 2.5.3 Grade Appeal
- Policy 2.4.9 Student Concerns Re Faculty

Course Changes:

The College of the Rockies updates course outlines regularly to meet changing educational, employment and marketing needs. The instructor will notify students in writing of any updates to this outline during the semester. The instructor reserves the right to revise, add or delete material while meeting the learning outcomes of this course outline.