



FISHER

COLLEGE OF BUSINESS

AMIS 6001 – Accounting Research and Practice Autumn 2023 (5077) Fisher College of Business, OSU

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Class Day/Time/Location: Tuesday and Thursday 1:00 PM – 2:30 PM; Gerlach Hall 375
Office Hours: Monday/Wednesday 11:00 AM – 12:30 PM; other times by appointment

I. Course Description and Objectives

First, Vernon Richardson, Professor at the Sam M. Walton College of Business at the University of Arkansas for providing material and content to assist with this class. His contributions and assistance are much appreciated and have been invaluable.

The objective of this course is to help prepare you to be a successful professional in the field of accounting. Critical to that success is being able to think critically, ask the right accounting questions, know where to access enterprise data and analyze the data. With the immense amount of data available, you must also be able to carefully and coherently frame your conclusions and communicate them in narrative and visual form. The class will consistently refer to Bloom's taxonomy and the AMPS model. We will emphasize the four types of data analytics (descriptive, diagnostic, predictive and prescriptive) and how each can be used to address accounting questions.

Much of what we do will be “hands-on” application of software tools commonly used by accounting firms and accounting/finance departments of business enterprises. We will be focusing on Excel, Power BI and Tableau—all commonly used by accounting firms and business enterprises. The labs in each chapter will be key to your learning as will the mini-cases.

We will rely heavily McGraw Hill Connect. You can access Connect via Canvas or directly using McGraw Hill.

II. Course Materials/Resources

- a. **Textbook.** *Introduction to Data Analytics for Accounting (IDAA)*, 2nd edition, McGraw Hill (9781264445141): by Richardson, Terrell, Teeter.
- b. See textbook order instructions in Canvas.
- c. **Online Materials.** *Online materials are included with your purchase of Connect.*

- d. **Additional Course Materials.** I will post additional course materials for the class on Canvas as needed. For example:
 - i. Class lecture notes and other class materials
 - ii. Homework and/or case solutions after the homework has been completed
 - iii. Instructions on how to access research materials
- e. Laptop computer that you should bring to every class.

III. Course Grading

Grades for the course will be determined according to the following factors and weights:

<i>Factor</i>	<i>Weight</i>
Class Participation and Contribution	10%
Labs	40%
Exams	15%
Team Cases—Mini Cases	15%
Team Cases—Final Project	20%
Total	100%

Course requirements are the same for all students. There are no additional points available for “makeup” work nor for “extra credit” unless specifically noted by me. Grading will be based on relative rather than absolute standards if necessary, based on the difficulty of the coursework and the effort of the class. Based on a ranked distribution, I expect the average and median grades for the course to fall between 3.3 and 3.6 on a 4.0 scale. This forecast may change based on the overall effort and performance of the class.

Each of the graded items is described below in more detail:

Class Participation and Contribution (10 percent). Miscellaneous graded assignments, short quizzes, homework and individual contribution to your team and in our classroom will constitute 10 percent of your grade. Based on these factors, I will consider the contribution of each student. This will include a subjective evaluation of your contribution to the class and your team. If you have any concerns during the semester regarding this assessment, please come by and visit with me. If I notice that you could improve in this area I will likely reach out to you. The following subjective factors will be considered when assessing your contribution:

- Class attitude, etiquette, participation and preparation – Your effort and contribution in the classroom should support the learning effort in class and not detract from it. You should bring positive and enthusiastic energy to the class. Your interactions with your classmates and the instructor should reflect the same.

You should arrive to class on time and during class should not be distracted by cell phones or other devices. You will be using your computer frequently during class so use it appropriately. This will permit you to listen attentively to others and critically assess others view of issues discussed. You should have the assigned material and reading completed on time and be prepared to discuss it in class. **As a result of your preparation, you should have questions prepared for discussion purposes.**

Given your excellent preparation, **you should be in a position to regularly provide insightful comments or questions while being respectful to others who also have**

information to share (i.e., contribute, but avoid dominating the discussion). I will randomly call on class members. You should always be prepared to contribute to the discussion. Your comments should be such that they build upon and support the classroom discussion.

- **Team/Group work** – It is imperative that you are a team player and that you “pull your weight” in your team. Your intellectual and emotional contributions should make a positive contribution to your team. Your team will assess your contribution and provide me with their opinion.
- **Ethics and Integrity** – I ask that you put in an appropriate effort in the class and not “cut corners” as it relates to character. There should never be a question of honesty on your part. You are also expected to be respectful in your behavior towards others as it relates to harassment in any form. See also class policies.

Labs (40 percent). Each chapter will have labs that illustrate and allow you to apply and practice the concepts discussed in the chapter. Each lab includes step-by-step instructions on how to utilize the software with a follow up lab where you will perform the steps on your own. I encourage you to work with a partner or partners on the labs. The assessment of the data analytics labs, including screenshot submissions and lab assessment will be accessible in Connect.

Exams (15 percent). You will take three open book exams during the term that will include material from the chapters covered to that point.

Team Cases—Mini Cases (15 percent). You will be assigned mini cases that will utilize actual data sets from Dillards. I will provide you with the data set, instructions and the deliverables. Teams will present their findings in class and instruct the rest of the class on their analysis and conclusions. You will be expected to be able to orally and visually articulate your conclusions in class and should always be prepared to do so.

Team Cases—Final Project (20 percent). You will have one final project that will be similar in nature to the mini cases, but more comprehensive. This will likely include a presentation to industry professionals.

IV. Course Policies

Course announcements will routinely be sent via Carmen/Canvas announcements and posted on the 6001 Carmen/Canvas web site. It is your responsibility to check your OSU email account and the website before each class. I will hold regular office hours each week. I check email frequently and will attempt to respond to all emails as quickly as possible. Email is a great way to communicate, but coming to office hours is the best way to discuss complicated questions, personal situations, and special requests.

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University’s Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university’s Code of Student Conduct and this syllabus may constitute “academic misconduct.”

As a student in a top-tier university and business school, you are investing considerable resources (time, money, etc.) in your education. Consequently, you should naturally have significant incentives to learn and excel in this and other classes. Therefore, each student in this course is expected to be familiar with and abide by the principles and standards as set forth in The Ohio State University's Code of Student Conduct. This document can be viewed at:

<https://trustees.osu.edu/sites/default/files/migrated/assets/files/RuleBook/CodeStudentConduct.pdf>

While most students have high standards and behave honorably, like every academic institution we sometimes encounter cases of academic misconduct. It is the obligation of students and faculty to report suspected cases of academic and student misconduct. Students can report suspected violations of academic integrity or student misconduct to faculty or to a program's leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

V. Course Format and Miscellaneous Policies

a. How to Succeed in this Class

COME WELL PREPARED TO EVERY CLASS. The material covered in 6001 requires practical application—this will take time (review the university's policy on time spent in and out of class). This is *not* a class in which you can succeed by merely attending class and making a marginal or average effort with the coursework. Even if you don't completely understand all the material on your first pass through you will get much more out of our class sessions if you take the time to practice. Also, I recommend actively jotting down notes and questions when reading the assignments, and regularly re-visiting those notes to assess where you need to allocate more of your study time.

b. Attendance

Attendance is very important in this class. You are expected to attend and participate in each class session. Opportunities to have meaningful interaction with your classmates and peers is imperative in your learning process. More than three unexcused absences will impact your participation grade. For each absence after three, I will deduct 10 points (1% point) from your participation grade. A few additional notes on attendance follow:

- If you think you have Covid or are dealing with related issues, please contact me immediately so that we can make appropriate accommodations.
- Generally, illness during the time that a student had intended to study for assignments, quizzes or cases is not an excuse for missing them or a late submission.
- A job interview is usually not an excuse for missing a presentation or class presenter. Avoid scheduling one on these dates if possible.
- Any request to reschedule the final case to accommodate travel plans will be denied.

You should always contact me should you plan on missing class due to illness. Students with serious illnesses are encouraged to notify and consult with the Dean's office; it will in turn, provide documentation of the illness to all of the student's professors.

c. Disability Services

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform me as soon as possible of their needs. The Office for Disability Services is located in The Office for Disability Services is located in 098 Baker Hall, 113 W. 12th Ave. VRS: 614-429-1334; <http://www.ods.ohio-state.edu/>.

d. Mental Health

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-- 292--5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614--292--5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1--800--273-- TALK or at suicidepreventionlifeline.org