COURSE OUTLINE		
TERM: Fall 2022	**COURSE NO: BFIN 348**	
INSTRUCTOR:	**COURSE TITLE: Data Analytics and Information Systems in Accounting**	
OFFICE: LOCAL: **E-MAIL:** @capilanou.ca	**SECTION NO(S):**	**CREDITS: 3.0**
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University acknowledges with respect the Lil'wat, Musqueam, Squamish, Sechelt, and Tsleil-Waututh people on whose territories our campuses are located.

COURSE FORMAT
Three hours of class time, plus an additional hour delivered through on-line or other activities for a 15-week semester, which includes two weeks for final exams. May be delivered as mixed mode or online.

COURSE PREREQUISITES
BFIN 142 or BFIN 193, and BFIN 241 or BFIN 246

CALENDAR DESCRIPTION
The goal of this course is to cover Data Analytics and Information Systems for Accounting and Finance. Topics will include system concepts, information representation for decision making, value of information, organizational system needs to meet objectives, quality of information for decision making, data and information modelling, management of information systems infrastructure and architecture, system life cycle, and risks and controls. Data Analytics and Information Systems (DAIS) competencies are embedded in the Chartered Professional Accountant competency map. This course is to supplement the following five technical competency areas: Financial Reporting, Strategy and Governance, Management Accounting, Finance and Taxation.

REQUIRED TEXTS AND/OR RESOURCES
Richardson, Teeter, Terrell (2021), *Data Analytics for Accounting, 2nd Edition*, McGraw-Hill. Or similar.

McGraw-Hill Connect, Microsoft Office, and Microsoft Power BI are required for this course.

COURSE STUDENT LEARNING OUTCOMES
On successful completion of this course, students will be able to do the following:

1. Evaluate reporting systems, data requirements and business processes to support reliable financial reporting, the entity's governance structure, the entity's internal and external environment and its impact on strategy development, management information requirements, the information system, including the related processes, using knowledge of data requirements and risk exposures
2. Explains implications of current trends, emerging issues and technologies in financial reporting, strategy and governance, assurance standards, finance, and taxation
3. Assesses whether management decisions align with the entity's mission, vision and values, the impact of IT/IS risks on enterprise risk and recommends appropriate risk management strategies, data quality and the analytical models used to support financial analysis and decision-making
4. Analyzes key operational issues, including the use of information assets and their alignment with strategy
5. Documents and assesses business processes, systems and data requirements and recommends improvements to analytical and reporting systems in order to meet information needs
6. Identifies ethical and privacy issues related to information technology and its use
7. Develops or evaluates data and information inputs for operational plans, budgets, and forecasts

COURSE CONTENT

- Systems Concepts including Theory, Data Organization, Hardware, and Processes 1 week
- Information Representation for Decision Making 1 week
- Value of Information and Information Systems to Organizations 1 week
- Types of Systems Organizations Need to Provide Information to Meet their Objectives 1 week
- Quality of Information for Decision Making 1 week
- Data and Information Modelling 2 weeks
- Management of Information Systems Infrastructure and Architecture 2 weeks
- Systems Life Cycle 1 week
- Assessments 3 weeks

EVALUATION PROFILE

Assessment	% of Final Grade
Assignments/Cases/Quizzes	10-30%
Projects	20-40%
Midterm(s)	20-40%

Final Exam	30%
Total	**100%**

*No one midterm will be more than 35%.

GRADING PROFILE

A+	=	90-100	B+	=	77-79	C+	=	67-69	D	=	50-59
A	=	85-89	B	=	73-76	C	=	63-66	F	=	0-49
A-	=	80-84	B-	=	70-72	C-	=	60-62			

Incomplete Grades
Grades of Incomplete "I" are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments
Assignments are due on the due date listed. If you anticipate handing in an assignment late, please consult with your instructor beforehand.

Missed Exams/Quizzes/Labs etc.
Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Some missed labs or other activities may not be able to be accommodated. Please consult with your instructor.

Attendance
Students are expected to attend all classes and associated activities.

English Usage
Students are expected to proofread all written work for any grammatical, spelling and stylistic errors. Instructors may deduct marks for incorrect grammar and spelling in written assignments.

Electronic Devices
Students may use electronic devices during class for note-taking only.

On-line Communication
Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or eLearn; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

UNIVERSITY OPERATIONAL DETAILS

Tools for Success

Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: https://www.capilanou.ca/student-life/

Capilano University Security: download the CapU Mobile Safety App

Policy Statement (S2009-06)
Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website.

Academic Integrity (S2017-05)
Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information: https://www.capilanou.ca/about-capu/governance/policies/

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

Academic dishonesty is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

Cheating: Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:
- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

Fraud: Creation or use of falsified documents.

Misuse or misrepresentation of sources: Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

Plagiarism: Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

Self-Plagiarism: Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

Prohibited Conduct: The following are examples of other conduct specifically prohibited:
- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;
- Impersonating or allowing the impersonation of an individual;
- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

Sexual Violence and Misconduct

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

> Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including B.401 Sexual Violence and Misconduct Policy and B.401.1 Sexual Violence and Misconduct Procedure (found on Policy page https://www.capilanou.ca/about-capu/governance/policies/)

Emergencies: Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.