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| For Academic Affairs and Research Use Only | |
| Proposal Number | BU04 |
| CIP Code: |  |
| Degree Code: |  |

**New or Modified Course Proposal Form**

**[ XX] Undergraduate Curriculum Council**

**[] Graduate Council**

|  |
| --- |
| **[XX]New Course, [ ]Experimental Course (1-time offering), or [ ]Modified Course (Check one box)** |

Signed paper copies of proposals submitted for consideration are no longer required. Please type approver name and enter date of approval.

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| --- | --- |
| Dr. Steve Muzatko December 9, 2022 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| James Doering December 9, 2022 **Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (if applicable)** |
| Philip Tew 12/12/2022  **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| Mary Elizabeth Spence 12/15/2022 **Office of Assessment (new courses only)** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| John Robertson 1/4/2023 **College Dean** | Len Frey 2/22/2023  **Vice Chancellor for Academic Affairs** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (if applicable)** |  |

1. **Contact Person (Name, Email Address, Phone Number)**

Dr. Steve Muzatko, [smuzatko@astate.edu](mailto:smuzatko@astate.edu), (870) 972-3988

1. **Proposed starting term and Bulletin year for new course or modification to take effect**

Fall 2023

**Instructions:**

*Please complete all sections unless otherwise noted. For course modifications, sections with a “Modification requested?” prompt need not be completed if the answer is “No.”*

|  |  |  |
| --- | --- | --- |
|  | **Current (Course Modifications Only)** | **Proposed (New or Modified)**  *(Indicate “N/A” if no modification)* |
| **Prefix** |  | ACCT |
| **Number\*** |  | 2713 |
| **Title**  (include a short title that’s 30 characters or fewer) |  | Accounting Analytics I |
| **Description\*\*** |  | Introduction to and application of data analytics techniques used to analyze accounting data, address accounting-related problems, and make business decisions. Spring.  Prerequisites: ACCT 2703 with a grade of C or better. |

***\**** Confirm with the Registrar’s Office that number chosen has not been used before and is available for use. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*.

\*\*Forty words or fewer (excepting prerequisites and other restrictions) as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? Yes/No]**

(Indicate all prerequisites. If this course is restricted to a specific major, which major. If a student does not have the prerequisites or does not have the appropriate major, the student will not be allowed to register).

1. **Yes / No** Are there any prerequisites? YES
   1. If yes, which ones?

ACCT 2703 Strategic Accounting Technologies I with a grade of C or better.

* 1. Why or why not?

Foundational course providing needed background to take Accounting Analytics I

1. **Yes / No** Is this course restricted to a specific major? NO
   1. If yes, which major? Enter text...
2. **Proposed course frequency [Modification requested? Yes/No]**

(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, “irregular.”) *Not applicable to Graduate courses.*

SPRING

1. **Proposed course type [Modification requested? Yes/No]**

Will this course be lecture only, lab only, lecture and lab, activity (e.g., physical education), dissertation/thesis, capstone, independent study, internship/practicum, seminar, special topics, or studio? Please choose one.

Lecture and lab

1. **Proposed grade type [Modification requested? Yes/No]**

What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental, or other [please elaborate])?

Standard Letter

1. **Yes / No** Is this course dual-listed (undergraduate/graduate)? No
2. **Yes / No** Is this course cross-listed? No.

*(If it is, all course entries must be identical including course descriptions. Submit appropriate documentation for requested changes. It is important to check the course description of an existing course when adding a new cross-listed course.)*

**a.** – If yes, please list the prefix and course number of the cross-listed course.

Enter text...

**b.** – **Yes / No** Can the cross-listed course be used to satisfy the prerequisite or degree requirements this course satisfies?

Enter text...

1. **Yes / No** Is this course in support of a new program? No

a. If yes, what program?

Enter text...

1. **Yes / No** Will this course be a one-to-one equivalent to a deleted course or previous version of this course (please check with the Registrar if unsure)? No

a. If yes, which course?

Enter text...

**Course Details**

1. **Proposed outline** **[Modification requested? Yes/No]**

(The course outline should be topical by weeks and should be sufficient in detail to allow for judgment of the content of the course.)

COURSE OUTLINE

BASED ON 15 WEEK SEMESTER, CLASS MEETING TWICE EACH WEEK

**WEEK                   CLASS NUMBER                     TOPIC**

      1                                        1                      Understanding the stages of data analysis

      1                                        2                      Understanding the stages of data analysis

      2                                        3                      Organizing datasets for analysis using Excel

      2                                        4                      Organizing datasets for analysis using Excel

      3                                        5                      Calculating and interpreting descriptive measures

      3                                        6                      Calculating and interpreting descriptive measures

      4                                        7                      Visualizing large datasets in Excel

      4                                        8                      Visualizing large datasets in Excel

      5                                        9                      Analysing financial accounting data using Excel

      5                                        10                    Analysing financial accounting data using Excel

      6                                        11                    Analysing managerial accounting data using Excel

      6                                        12                    Analysing managerial accounting data using Excel

      7                                        13                    Analysing managerial accounting data using Excel

      7                                        14                    Analysing auditing data using Excel

      8                                        15                    Analysing auditing data using Excel

      8                                        16                    Analysing tax accounting data using Excel

      9                                        17                    Analysing tax accounting data using Excel

      9                                        18                   Extract-Transform-Load using Excel

      10                                      19                   Extract-Transform-Load using Excel

      10                                      20                   Accounting Data analysis project using Excel

      11                                      21                   Introduction to Tableau

      11                                      22                   Exploratory data analysis using Tableau

      12                                      23`                  Exploratory data analysis using Tableau

      12                                      24                   Calculating fields in Tableau

      13                                      25                  Summarizing visualizations in Tableau

      13                                      26                   Summarizing visualizations in Tableau

      14                                      27                   Presenting visualizations in Tableau

      14                                      28                   Creating interactive dashboards in Tableau

      15                                      29                   Creating interactive dashboards in Tableau

      15                                      30                 Accounting Data visualization project using Tableau

1. **Proposed special features** **[Modification requested? Yes/No]**

(e.g. labs, exhibits, site visitations, etc.)

NONE

1. **Department staffing and classroom/lab resources**

One Faculty, Computer Lab

1. Will this require additional faculty, supplies, etc.? No.

Enter text...

1. **Yes / No** Does this course require course fees? No.

*If yes: please attach the New Program Tuition and Fees form, which is available from the UCC website.*

**Justification**

**Modification Justification (Course Modifications Only)**

1. Justification for Modification(s)

Enter text...

**New Course Justification (New Courses Only)**

1. Justification for course. Must include:
   1. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

* In **AACSB’s (2018) standards for Accounting Accreditation**, the AACSB emphasized the need to “*incorporate a list of current and emerging technologies used in each accounting course.*” The report also specifically mentions – “*Do not include ordinary and usual software programs such as word processing or presentation software*.”
* **Dzuranin, et al. (2018)** explained that data analytics skills related to “*developing students’ software adaptability*” and “*developing students' ability to extract, transform and load data into software packages*” are perceived as the most important for accounting students.
* **Debreceny, R., & Farewell (2010)** suggest the proposed coverage of data analytics progresses in the accounting curriculum in the same way that “*the breadth and depth of accounting concepts increase.*”
* **Pan and Blankley (2020):** Accountants are likely to find that spreadsheet software such as Excel and data visualization software such as Tableau are both necessary tools. Excel is suitable for customized sequential calculations; Tableau is a powerful tool for analyzing large, complex datasets through a user-friendly interface. As a result, accountants would be well advised to have strong working knowledge of both Excel and Tableau (or another data visualization program) to continue to serve their clients and employers effectively.
* **Eaton and Baader (2018):** “*More and more accounting firms and private businesses are using Tableau, a data visualization tool that debuted in 2005, as part of their everyday operations.*”

The above reasons have necessitated the creation of AA I, which includes intermediate level data analytics on accounting datasets using Excel and Tableau with a focus on ETL processes and visualization.

Goals for the course, (skills or level of knowledge students can be expected to attain):

Students will: understand stages of data analysis, organize data sets in excel; calculate and interpret descriptive measures; visualize large data sets in excel; analyze managerial data in excel; analyze auditing data in excel; analyze tax data in excel; Extract-Transform-Load using excel; introduce students to tableau; exploratory data analysis using tableau; calculate fields in Tableau; Visualize in Tableau; create interactive dashboards in Tableau; Accounting data visualization project in Tableau.

1. How does the course fit with the mission of the department? If course is mandated by an accrediting or certifying agency, include the directive.

The course fits in directly with the mission of the Accounting Department and is not mandated by an accrediting or certifying agency.

1. Student population served.

Undergraduate students at the Sophomore level

1. Rationale for the level of the course (lower, upper, or graduate).

This is the second course in a four course sequence of Accounting classes about Technology/data analytics in the realm of Accounting. The rationale for the lower course designation is this course reinforces the content from the first course, ACCT 2703 Strategic Accounting Technologies I.

**Assessment**

**Assessment Plan Modifications (Course Modifications Only)**

1. **Yes / No** Do the proposed modifications result in a change to the assessment plan? No

*If yes, please complete the Assessment section of the proposal*

**Relationship with Current Program-Level Assessment Process (Course modifications skip this section unless the answer to #18 is “Yes”)**

1. What is/are the intended program-level learning outcome/s for students enrolled in this course? Where will this course fit into an already existing program assessment process?

Outcome SLO-1: Demonstrate the ability to communicate accounting information effectively in writing.

Outcome SLO-2: Graduates of the undergraduate Accounting program at the NGCoB will be able to apply technology as a decision tool in the analysis and identification of solutions to accounting issues.

SLO-3: Think critically about accounting issues and topics

Where: This new course will reinforce outcomes: SLO-1, SLO-2, and SLO 3 for students.

1. Considering the indicated program-level learning outcome/s (from question #19), please fill out the following table to show how and where this course fits into the program’s continuous improvement assessment process.

*For further assistance, please see the ‘Expanded Instructions’ document available on the UCC - Forms website for guidance, or contact the Office of Assessment at 870-972-2989.*

|  |  |
| --- | --- |
| **Program-Level Outcome 1 (from question #19)** | SLO-1 Demonstrate the ability to communicate accounting information effectively in writing. |
| Assessment Measure | Assessed in Acct 4053 Auditing  Direct - Case assignment focusing on Student Writing Skills.  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning fall 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
|  |  |

*(Repeat if this new course will support additional program-level outcomes)*

|  |  |
| --- | --- |
| **Program-Level Outcome 2 (from question #19)** | SLO-2 **Graduates of the undergraduate Accounting program at the NGCoB will be able to apply technology as a decision tool in the analysis and identification of solutions to accounting issues.** |
| Assessment Measure | Assessed in Acct 4183 Accounting Analytics II  Direct - With rubric.  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning spring 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
|  |  |

*(Repeat if this new course will support additional program-level outcomes)*

|  |  |
| --- | --- |
| **Program-Level Outcome 3 (from question #19)** | SLO-3 Think critically about accounting issues and topics |
| Assessment Measure | Assessed in Acct 4023 Advanced Accounting  Direct - Case assignment focusing on student Critical Thinking abilities. Will need rubric by Spring 2022  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning spring 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
|  |  |

*(Repeat if this new course will support additional program-level outcomes)*

**Course-Level Outcomes**

1. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 1** | By successfully completing this course, students will be able to:  Perform intermediate level data wrangling and cleansing tasks using accounting data |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 2** | By successfully completing this course, students will be able to:  Build visualizations for different types of accounting data using various charting tools in spreadsheet applications. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 3** | By successfully completing this course, students will be able to:  Use more advanced spreadsheet functions to transform, link, and categorize data and automate analysis |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 4** | By successfully completing this course, students will be able to:  Navigate the various features of the Tableau workspace |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 5** | By successfully completing this course, students will be able to:  Create and design high-impact visualizations and dashboards in Tableau |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

**Bulletin Changes**

|  |
| --- |
| **Instructions** |
| **Please visit** [**http://www.astate.edu/a/registrar/students/bulletins/index.dot**](http://www.astate.edu/a/registrar/students/bulletins/index.dot) **and select the most recent version of the bulletin. Copy and paste all bulletin pages this proposal affects below. Please include a before (with changed areas highlighted) and after of all affected sections.**  **\*Please note: Courses are often listed in multiple sections of the bulletin. To ensure that all affected sections have been located, please search the bulletin (ctrl+F) for the appropriate courses before submission of this form.** |

Before: URL for the Accounting BS, 2022-2023. (after on page following)

<https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77>

* [ISBA 2033 - Programming Fundamentals](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ISBA 3533 - Microcomputer Applications II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3003 - Intermediate Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3013 - Intermediate Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3053 - Cost Accounting with a Managerial Emphasis](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4013 - Tax Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4023 - Advanced Accounting and International Issues](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4033 - Accounting Information Systems](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4053 - Auditing I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4113 - Tax Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4133 - Accounting Statistics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4123 - Government and Not-For-Profit Accounting](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4183 - Accounting Analytics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [LAW 4043 - Law of Business Organizations](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**

After: For the 2023-2024 bulletin:

[ISBA 2033 - Programming Fundamentals](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**

* [ISBA 3533 - Microcomputer Applications II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**

**ACCT 2713- Accounting Analytics I Sem Hrs: 3**

Introduction to and application of data analytics techniques used to analyze accounting data, address accounting-related problems, and make business decisions. Spring.

Prerequisite: Acct 2703 with a grade of C or better.

* [ACCT 3003 - Intermediate Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3013 - Intermediate Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3053 - Cost Accounting with a Managerial Emphasis](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4013 - Tax Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4023 - Advanced Accounting and International Issues](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4033 - Accounting Information Systems](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
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* [LAW 4043 - Law of Business Organizations](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**