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

**New Course Proposal Form**

**[X] Undergraduate Curriculum Council**

**[ ] Graduate Council**

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

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

Email completed proposals to [curriculum@astate.edu](mailto:curriculum@astate.edu) for inclusion in curriculum committee agenda.

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| --- | --- |
| Rodney Carmack 9/11/2019 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **COPE Chair (if applicable)** |
| James Doering 4/11/2019 **Department Chair:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (If applicable)** |
| J. Eric Sims 9/11/2019 **College Curriculum Committee Chair** |  |
| Jim Washam 4/12/2019 **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| |  |  | | --- | --- | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |   **General Education Committee Chair (If applicable)** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |

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

J. Eric Sims, [jsims@astate.edu](mailto:jsims@astate.edu), 870-972-2796

2. Proposed Starting Term and Bulletin Year

Fall 2020 (2020-2021 Bulletin)

3. Proposed Course Prefix and Number (Confirm that number chosen has not been used before. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*. )

ACCT 4183

4. Course Title – if title is more than 30 characters (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).

Accounting Analytics

5. Brief course description (40 words or fewer) as it should appear in the bulletin.

Analysis of data analytics and big data technologies related to accounting to help answer business questions, shape corporate strategy, forecast financial trends, and combat fraud.

6. Prerequisites and major restrictions. (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** Are there any prerequisites?
   1. If yes, which ones?

ACCT 4053

* 1. Why or why not?

Much of the material in this class will be directed toward the application of the skills to the field of audit. Therefore, it is important that the student have already achieved a base level of knowledge in that area.

1. **No** Is this course restricted to a specific major?
   1. If yes, which major?

7. Course frequency(e.g. Fall, Spring, Summer). *Not applicable to Graduate courses.*

Fall

8. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.

Lecture

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

Standard Letter

10. **Yes** Is this course dual listed (undergraduate/graduate)?

11. **No** Is this course cross listed?

*(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.)*

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

Enter text...

**11.2** – **Yes / No** Are these courses offered for equivalent credit?

Please explain. Enter text...

12. **No** Is this course in support of a new program?

a. If yes, what program?

Enter text...

13. **No** Does this course replace a course being deleted?

a. If yes, what course?

Enter text...

14. **No** Will this course be equivalent to a deleted course?

a. If yes, which course?

Enter text...

15. **Yes** Has it been confirmed that this course number is available for use?

*If no: Contact Registrar’s Office for assistance.*

16. **No** Does this course affect another program?

If yes, provide confirmation of acceptance/approval of changes from the Dean, Department Head, and/or Program Director whose area this affects.

Enter text...

**Course Details**

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

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| **Week** | **Topic** |
| 1 | How data analytics affects business and accounting |
| 2 | Data analytics skills needed by analytic-minded accountants |
| 3 | Data preparation |
| 4 | Data cleaning |
| 5 | Defining business problems and data understanding |
| 6 | Analyzing data and answering questions |
| 7 | Data visualization - purpose, scope and communication |
| 8 | Analytics and the modern audit |
| 9 | Continuous auditing techniques |
| 10 | Using descriptive and diagnostic analytics in auditing |
| 11 | Using predictive and prescriptive analytics in auditing |
| 12 | Generating key performance indicators (KPIs) |
| 13 | Financial statement analytics |
| 14 | Using trend lines in ratio analysis |
| 15 | Text mining and sentiment analysis |

18. Special features (e.g. labs, exhibits, site visitations, etc.)

None

19. Department staffing and classroom/lab resources

Existing classrooms will be utilized

1. Will this require additional faculty, supplies, etc.?

No. Current faculty will teach the course

20. No Does this course require course fees?

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

**Course Justification**

21. Justification for course being included in program. Must include:

a. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

The field of accounting is experiencing an explosion in the volume of data that accountants are expected to compile, analyze and provide guidance on. Tomorrow’s accountants need to be much more computer savvy than in the past. This course (or one like it) is currently being offered or is in development at most major universities now. We need to be providing this service to our students so that they can remain competitive in the market. After completion of this course, students will be able to: 1) Identify sources of data that will potentially solve business problems, 2) Utilize appropriate tools to gather, clean and query data to provide solutions to these problems, and 3) Utilize appropriate tools to communicate the results of their analysis to decision-makers.

b. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.

Our department mission is to provide a quality education to our students so that they can be competitive in their field (Accounting). This course will reinforce that objective.

c. Student population served.

Students enrolled in our Bachelor’s of Science in Accounting program

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

This course must be upper level because of the need for students to be fluent in audit terminology/methodology in order to successfully complete the course materials. The prerequisite for this course is Auditing I (ACCT 4053). The course will also be dual-listed (in support of our Accelerated Masters of Accountancy program) as ACCT 5183.

**Assessment**

**Relationship with Current Program-Level Assessment Process**

22. 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?

**Major Outcomes:** The following learning goals guide program and course outcomes for the B.S. - Accounting program:

* **Written Communication**: Students will be able to demonstrate the ability to communicate accounting information effectively in written communication. Effective communication includes coherence, clarity, conciseness, appropriate grammar, spelling, writing style, and presentation.
* **Technology**: Students will be able to use technology appropriately to collect and process financial data, retrieve and report financial information, and share relevant information with internal and external stakeholders.
* **Critical Thinking**: Students will demonstrate the ability to think critically about accounting issues and topics. Critical thinking skills include the identification of an issue in context, analysis of appropriate supporting evidence, integration of various positions, identification and assessment of conclusions, and the implications and consequences of decisions.
* **Ethics**: Students will be able to make ethical decisions in a professional context. Students will be able to demonstrate an understanding of the ethical standards that govern the profession.
* **Accounting Knowledge**: Students will demonstrate an understanding of accounting and regulatory standards from the areas of financial, managerial, governmental, and tax accounting.

This course contributes to the following program outcomes for the B.S. – Accounting program.

* **Technology** is reinforced.
* **Critical Thinking** is reinforced.

23. Considering the indicated program-level learning outcome/s (from question #23), 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.*

This course contributes to the following program outcomes for the B.S. – Accounting program.

* **Technology** is reinforced.
* **Critical Thinking** is reinforced.

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| **Program-Level Outcome 1 (from question #23)** | SLO-2 Use technology appropriately to collect and process financial data, retrieve and report financial information, and share relevant information with internal and external stakeholders. |
| Assessment Measure | Direct measure: Students will be assigned a project to assess Quickbooks skills. |
| Assessment  Timetable | This outcome has been assessed in **ACCT 4033, Accounting Information Systems**, most recently in the Spring of 2019. With the pending curriculum changes, the Departmental Curriculum and Assessment Committee must determine 1) the appropriate course technology assessment (whether it will be Accounting Information Systems, the New Accounting Analytics course, or another course) and 2) method of measurement. |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and department chair are responsible. |

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| **Program-Level Outcome 2 (from question #23)** | SLO-3 Think critically about accounting issues and topics. |
| Assessment Measure | Direct measure: Case assignment focusing on student Critical Thinking abilities. |
| Assessment  Timetable | This outcome has been assessed in **ACCT 4053, Auditing**, on a three year rotation beginning in the Fall of 2016 and will be assessed again in the Fall of 2019. The proposed course will reinforce critical thinking skills. |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and department chair are responsible. |

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

**Course-Level Outcomes**

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

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| **Outcome 1** | Technology: Students will be able to use technology appropriately to collect and process financial data, retrieve and report financial information, and share relevant information with internal and external stakeholders. |
| Which learning activities are responsible for this outcome? | Students will understand how accountants can benefit from using data analytics and be able to solve accounting and business related problems using appropriate data modeling tools. Students will also gain an understanding on how data is collected, created, stored, and shared by technology and be able to identify and evaluate the veracity of sources of unstructured and structured data for use in analysis. |
| Assessment Measure | Learning outcomes will be Reinforced |
|  |  |
| **Outcome 2** | Critical Thinking: Students will demonstrate the ability to think critically about accounting issues and topics. Critical thinking skills include the identification of an issue in context, analysis of appropriate supporting evidence, integration of various positions, identification and assessment of conclusions, and the implications and consequences of decisions. |
| Which learning activities are responsible for this outcome? | Students will understand how to use data mining techniques to discover fraud and anomalies and to perform advanced financial analytics |
| Assessment Measure | Learning outcomes will be Reinforced |

*(Repeat if needed for additional outcomes)*

**Bulletin Changes**

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| **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. Follow the following guidelines for indicating necessary changes.**  **\*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.**  - Deleted courses/credit hours should be marked with a red strike-through (~~red strikethrough~~)  - New credit hours and text changes should be listed in blue using enlarged font (blue using enlarged font).  - Any new courses should be listed in blue bold italics using enlarged font (***blue bold italics using enlarged font***)  *You can easily apply any of these changes by selecting the example text in the instructions above, double-clicking the ‘format painter’ icon 🡪 , and selecting the text you would like to apply the change to.*  *Please visit* [*https://youtu.be/yjdL2n4lZm4*](https://youtu.be/yjdL2n4lZm4) *for more detailed instructions.* |

Page 136

**Major in Accounting**

**Bachelor of Science**

A complete 8-semester degree plan is available [at https://www.astate.edu/info/academics/degrees/](https://www.astate.edu/info/academics/degrees/)

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| **University Requirements:** |  |
| See University General Requirements for Baccalaureate degrees (p. 44)  *(For Neil Griffin College of Business requirements, see p. 133)* |  |
| **First Year Making Connections Course:** | **Sem. Hrs.** |
| BUSN 1003, First Year Experience Business | **3** |
| **General Education Requirements:** | **Sem. Hrs.** |
| See General Education Curriculum for Baccalaureate degrees (p. 89)  **Students with this major must take the following:**  *MATH 2143, Business Calculus with a “C” or better* ***OR***  *MATH 2194, Survey of Calculus* ***OR***  *MATH 2204, Calculus I*  *ECON 2313, Principles of Macroeconomics*  *COMS 1203, Oral Communication (Required Departmental Gen. Ed. Option)* | **35** |
| **Neil Griffin College of Business Core Courses:** | **Sem. Hrs.** |
| (See Beginning of Business Section) | **39** |
| **Major Requirements:**  Students must maintain a minimum GPA of 2.5 **AND** a grade of at least a “C” for each course in the major. | **Sem. Hrs.** |
| CIT 2033, Programming Fundamentals | 3 |
| ACCT 3003, Intermediate Accounting I | 3 |
| ACCT 3013, Intermediate Accounting II | 3 |
| ~~ACCT 3033, Intermediate Accounting III~~ | ~~3~~ |
| ACCT 3053, Cost Accounting with a Managerial Emphasis | 3 |
| ACCT 4013, Tax Accounting I | 3 |
| ACCT 4023, Advanced Accounting | 3 |
| ACCT 4033, Accounting Information Systems | 3 |
| ACCT 4053, Auditing I | 3 |
| ACCT 4113, Tax II | 3 |
| ACCT 4123, Government and Not-For-Profit Accounting | 3 |
| ACCT 4183, Accounting Analytics | 3 |
| LAW 4043, Law of Business Organizations | 3 |
| ~~Upper-level Accounting Electives~~  *~~ACCT 3063, Hospitality Accounting, ACCT 4153, Fraud Examination, ACCT 430V, Special Problems in Accounting and ACCT 478V, Internship in Accounting MAY NOT be used to satisfy the Accounting Electives.~~* | ~~6~~ |
| **Sub-total** | **~~33~~** 36 |
| **Electives:** | **Sem. Hrs.** |
| Electives | **~~10~~** 7 |
| **Total Required Hours:** | **120** |

Page 441

ACCT 4163. Estate Planning and Taxation Introduction to estate planning, including transfer of different types of property during life and at death, documents used in estate planning, and taxation of property transfers at the state and federal levels. Prerequisite, ACCT 4013. Spring.

ACCT 4173. Advanced Cost Accounting Continued examination of accounting issues from the viewpoint of the manager. Emphasis is on current issues relevant to cost and managerial accounting. Prerequisite, ACCT 3053 with a C or better. Fall.

ACCT 4183. Accounting Analytics An in-depth analysis of the application of modern tools to analyze large financial and audit data sets (Big Data). Prerequisite, ACCT 4053 with a C or better. Fall.

ACCT 430V. Special Problems in Accounting Individual problems or topics in accounting arranged in consultation with the instructor. Must be approved by department chair. Demand.