

Wayland Mission Statement

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success and service to God and humankind.

Contact Information

Course: ACCT 4321 VC01 –Accounting Analytics

Campus: WBUonline

Term/Session: Fall 2nd 8 weeks 2026 (October 12 – December 12, 2026)

Instructor: Valerie Tharp, MSA

WBU Email Address: valerie.tharp@wayland.wbu.edu

Office Hours, Building, and Location: Virtual, by Appointment

Class Meeting Time and Location: WBUonline

Catalog Description:

Introduces foundational concepts and applications of data analytics in the accounting profession, emphasizing the data analysis process and use of Excel, Tableau, and Power BI to address accounting-related problems. Explores data and analytics to modern accounting practices.

Prerequisites:

ACCT 2306

Textbook Information

Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
<u>Data and Analytics in Accounting: An Integrated Approach</u>	Dzuranin, Geerts, Guido, Lenk	1st	2022	Wiley	9781-11972-2991

*This course is part of the **Pioneer Academic Access Program**. You will have access to an eBook, access code, and interactive learning material on the first day of class through your Blackboard course site. You will be notified via email with access instructions and additional information. If the course requires a physical book you can order at bookstore.wbu.edu. You can choose to opt-out, however if you do you will lose access to **EVERY class/material** and have to source through third party vendors.*

Course Outcome Competencies:

- Understand the Data Analysis Process by summarizing the stages of the data analysis process (motivation, planning, preparation, exploration, interpretation, and communication).
- Apply the SPARKS critical thinking framework to evaluate accounting data and develop actionable insights.
- Perform basic data analysis through the use of tools like Excel to perform descriptive and diagnostic analytics on accounting datasets.
- Interpret analytical results by assessing the validity and reliability of data analysis results in the context of auditing, financial, and managerial accounting.

Attendance Requirements

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

University Policies

Academic Integrity:

[Link to Statement on Academic Integrity](#)

Artificial Intelligence: No use of any generative AI tools permitted.

Students are required to create and produce all work themselves or with assigned group members. Any work submitted that has used an AI generative tool like ChatGPT will be in immediate violation of the academic integrity policies for the course and WBU. All assignments must be fully created, designed, and prepared by the student(s). Any work that uses generative AI will be treated as plagiarism.

Disability Statement: In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational

program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

Course Requirements and Grading Criteria

IMPORTANT NOTE: This course requires WileyPlus access to complete online homework, tutorials, the eBook, and tests. All required WileyPlus materials are available directly through Blackboard for this course. The cost of the eTextbook and WileyPlus courseware is included in your registration fees. At the time of registration, you are automatically paying for access to the official WileyPlus platform where all course materials are located. Important: **Do not** purchase WileyPlus access codes from third-party sellers (such as Amazon or other retailers), as they are often invalid or already redeemed.

- **Format:** This is an online course, and you are expected to have access to the Internet and possess adequate computer competencies to email, (with or without attachments), as well as download and upload files. This course requires homework and discussions on a weekly basis. Announcements will be posted on the site from time to time and you are responsible for reading and adhering to all information in the announcements.
- **Discussion Board:** The instructor will initiate the discussion board activity. Students are encouraged to exchange ideas through this discussion board. Participation in the discussion board will comprise a large part of your class participation grade and takes the place of live discussion in a classroom setting. You are required to log on no later than four days after the term begins and make at least one quality post. A minimum of two posts per week (per chapter) are needed to earn full credit for class participation each week. Discussion Board participation requires that you post something of value to the discussion and should be more than a mere “I agree” or “good answer”. You should always post page number(s) and/or other reference locators to back-up your comments &/or assist your peers in researching your posts (where applicable). The “attendance and participation” grade will be based upon activity in three areas: achieving the minimum quantity of quality posts made during the week, posting page number(s) and/or other reference locators within your posts, and participation in WileyPlus.
- **Assignments:** A schedule of assignments will be posted to the “Assignment” area of the course in WileyPlus and BlackBoard. Assigned chapters are to be read and assignments completed by 11:55pm, CST, Sunday night (which will be considered the “end” of each academic week). The course is designed to run from Monday morning to 11:55pm the following Sunday so that students will have the weekend to complete any assignments.
- **Examinations:** There will be a mid-term exam and a final exam. These two exams will count as 75% of your final grade.

- **Grading:**

75% - Exams (2 attempted and submitted in WileyPlus)

20% - Homework/Assignments (attempted and submitted in WileyPlus)

5% - Participation (Blackboard and WileyPlus)

100%

Note: Course grades will be based on Wayland Baptist University policy:

A = 90-100%

B = 80- 89%

C = 70- 79%

D = 60-69%

F = below 60%

I (Incomplete) and W (Withdrawal) grades will be utilized according to university policy.

All correspondence with the professor must occur within your WBU email account and include your full name, course title and section.

Technology: Access to Microsoft Excel, Tableau (student license), and Power BI (free version). A laptop with reliable internet access is required.

Student Grade Appeals: Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

Tentative Schedule

Chapters to be covered:

Chapter 1 - Data and Analytics in the Accounting Profession

Chapter 2 - Foundational Data Analysis Skills

Chapter 3 - Motivations and Objectives for Data Analytics

Chapter 4 - Planning Data and Analysis Strategies

Chapter 5 - Analysis: Data Preparation

Chapter 6 - Analysis: Information Modeling

Chapter 7 - Analysis: Data Exploration

Chapter 8 - Interpreting Data Analysis Results

Chapter 9 - Communicating Data Analysis Results

Chapter 10 - Recent Data and Analysis Developments in Accounting

Week	Course Assignments
Week 1	<ul style="list-style-type: none"> • Read the entire Syllabus. • Carefully follow all instructions found at the "Begin Term Here" tab for this course in BlackBoard. • Read Chs 1 & 2 in the eTextbook found in WileyPlus. • Participate in the Discussion Board (tab found in top margin of BlackBoard course). Remember that you can "subscribe" to the Discussion Board threads for notification of activity instead of having to continually check-in online • Chs 1 & 2 Assignments These assignments are completed and submitted online through WileyPlus.
Week 2	<ul style="list-style-type: none"> • Read Chs 3 & 4 in the eTextbook found in WileyPlus. • Participate in the Discussion Board (in BlackBoard) • Chs 3 & 4 Assignments as assigned in WileyPlus
Week 3	<ul style="list-style-type: none"> • Read Ch 5 in the eTextbook found in WileyPlus. • Participate in the Discussion Board (in BlackBoard) • Ch 5 Assignments as assigned in WileyPlus
Week 4	<p>Midterm in WileyPlus (covers chapters 1-5) Midterm Exam Due by 11:55pm CST the last day of the 8th week</p>
Week 5	<ul style="list-style-type: none"> • Read Chs 6 & 7 in the eTextbook found in WileyPlus. • Participate in the Discussion Board (in BlackBoard) • Chs 6 & 7 Assignments as assigned in WileyPlus
Week 6	<ul style="list-style-type: none"> • Read Chs 8 & 9 in the eTextbook found in WileyPlus. • Participate in the Discussion Board (in BlackBoard) • Chs 8 & 9 Assignments as assigned in WileyPlus
Week 7	<ul style="list-style-type: none"> • Read Ch 10 in the eTextbook found in WileyPlus. • Participate in the Discussion Board (in BlackBoard) Ch 10 Assignments as assigned in WileyPlus
Week 8	<p>Final Exam in WileyPlus (covers chapters 6-10) Final Exam Due by 11:55pm CST the last day of the term</p>