

**School of Accountancy  
Shidler College of Business  
University of Hawai`i at Mānoa  
ACC 460D – Auditing and AIS  
Spring 2021**

## **Objective**

This course covers the application of data analytics to current issues in accounting and auditing. A vital component of the course is to develop an analytics mindset, which guides the analysis of accounting information.

## **Instructor**

Tu Xu, Ph.D., Assistant Professor, School of Accountancy.

Office: BUSAD C402a.

Cell Phone: 367 5532

Email: [tx@hawaii.edu](mailto:tx@hawaii.edu)

Zoom office hours: Every teaching Tuesday 2 p.m. – 3 p.m. or by appointment

## **Administrative Details**

### *Prerequisites and Co-requisites*

**Prerequisites:** ACC418 (or concurrent), no waiver.

**Co-requisites:** ACC460B, ACC460C, ACC460E

### *Method of Instruction*

The method of instruction for this semester is synchronized Zoom meeting.

<https://hawaii.zoom.us/j/4659330291>

Meeting ID: 465 933 0291

Passcode: 196659

### *Computer/Software Required*

A computer with Microsoft Windows and Office is required. If you use a Mac, you will need to install Microsoft Windows on it. Separate instructions will be provided on loading Caseware-IDEA and Tableau to your computer. It is very important that you do this prior to our first class.

### *Laulima*

Laulima facilitates the communication in this class ([laulima.hawaii.edu](http://laulima.hawaii.edu)). Students should regularly check the Laulima for the coming weeks' materials, exercises, readings, etc. Copies of the slides and exercises for each class will be made available. Assignments and the final exam should be submitted to Laulima unless otherwise announced.

**Textbook:**

Audimation Services Inc. 2016. *IDEA Workbook Version 10*. An Adobe PDF version of the workbook will be available on Laulima.

**Assessment**

	<b>Points</b>
7 Exercises	140
1 Quiz	80
3 Homework items	120
1 Take-home final exam	160
<b>Total</b>	<b>500</b>

**Mark Range and Grades:**

The following mark range is in use:

<b>Semester grade</b>	<b>Percentage of total points</b>
A+	97%~100%
A	93%~96%
A-	90%~92%
B+	87%~89%
B	83%~86%
B-	80%~82%
C+	77%~79%
C	73%~76%
C-	70%~72%
D+	67%~69%
D	63%~66%
D-	60%~62%
F	< 60%

**Exercises:**

In each teaching week, there will be an exercise. I will provide step-by-step instructions to the exercises in my classes. Exercises will be posted on Laulima under “Assignments.” They will be due at **11:55 p.m.** on every Tuesday. That is, each student needs to upload the answer(s) of the exercise to Laulima before the end of the day. No make-up exercises unless otherwise be allowed by the instructor due to University-allowed absence.

No late exercises or no late deliverables will be accepted except for University-allowed absence such as life-threatening emergency. That is, no points will be given for late exercise or late deliverables. Only in the case when Laulima is not accessible, late or make-up exercises or deliverables will be accepted. The student can always replace the file he/she submitted before the deadline. No re-submission is allowed after grade is posted, and there is no regrading. It is highly recommended to submit the exercise or deliverables as early as possible.

**Quiz:**

We will have one timed quiz on Laulima. The quiz will consist of multiple-choice questions. More details will be provided before the quiz.

**Homework:**

There will be three homework items during the course. They will be posted on Lualima under “Assignments.” No re-submission is allowed after the grade is posted, and there is no regrading.

**Final Exam:**

One **cumulative take-home final exam** will be administered on **5/12 for all sections**. The exam will be case-based, and you will have 24 hours to complete it.

If the exam will be missed because of a University-excused absence, you must notify the instructor before the exam. When an exam is missed due to a University-excused absence (and prior notice is provided), the exam will be rescheduled by the instructor based on the instructor’s discretion. In case of an emergency, additional documentation, such as a doctor note, will be required. The format of the make-up exam and the content (or the level of difficulty) may vary from that of regularly scheduled exams. The instructor has the sole right to make determinations concerning the potential for make-up exams. To be safe, never assume that a make-up will be granted; always discuss the situation with your instructor in advance of the absence.

**Withdrawal/Drop Policy:**

The student has the responsibility to withdraw from the course. Any student who does not attend class and does not drop the course will receive an “F” grade.

**Week-by-week Program**

DATE	TOPIC		TASK/DUE DATE
3/9	Class 1	Introduction to Data Analytics and CaseWare IDEA	Exercise 1
3/23	Class 2	CaseWare IDEA	Exercise 2
3/30	Class 3	CaseWare IDEA	Exercise 3 Homework 1 due on 4/2
4/6	Class 4	CaseWare IDEA	Exercise 4
4/13	Class 5	Tableau	Quiz Exercise 5 Homework 2 due on 4/16
4/20	Class 6	Tableau	Exercise 6
4/27	Class 7	CaseWare IDEA and Tableau	Exercise 7 Homework 3 due on 4/30
5/12	Take-Home Final Exam		

**Academic Integrity and Ethical Behavior**

Violations of academic integrity include, but are not limited to, cheating, fabrication, tampering, plagiarism, or facilitating such activities. Failure to meet this expectation will result in failure of the course and possible dismissal from the program. Plagiarism means using another's words, ideas, materials or work without properly acknowledging and documenting the source. Students are responsible for knowing the rules governing the use of another's work or materials and for acknowledging and documenting the source appropriately. All work that candidates ultimately submit in this course must be their own in their own words. If you are in doubt about whether your work is paraphrased or plagiarized,

see the UH General and Graduate Information Catalog under “Student Regulations” and the UH Student Conduct Code ([http://studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/)) for specific guidelines related to ethical behavior.

## **Statement on Disability—KOKUA PROGRAM**

The University of Hawai‘i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the KOKUA program (UH Disabled Student Services Office) at 956-7511, [kokua@hawaii.edu](mailto:kokua@hawaii.edu), or go to Room 013 in the Queen Lili‘uokalani Center for Student Services. I will work with you and KOKUA to meet your access needs based on disability documentation.

### ***Counseling Services:***

If you are in need of assistance with personal, academic or career concerns, the University of Hawai‘i has services available through UHM Counseling & Student Development Center (CSDC) located at the . Website: <http://manoa.hawaii.edu/counseling/> Phone: (808) 956-7927

## **TITLE IX**

The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>

If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive information and support, contact:

### **Dee Uwono**

Director and Title IX Coordinator

2500 Campus Road, Hawai‘i Hall 124

Honolulu, HI 96822  
(808) 956-2299  
[t9uhm@hawaii.edu](mailto:t9uhm@hawaii.edu)

As a member of the University faculty, I am **required to immediately report** any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator. Although the Title IX Coordinator and I cannot guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make sure you are aware of the range of options available to you and have access to the resources and support you need. For more information regarding sex discrimination and gender-based violence, the University's Title IX resources and the University's Policy, Interim EP 1.204, go to: <http://www.manoa.hawaii.edu/titleix/>