

**School of Accountancy  
Shidler College of Business  
University of Hawai`i at Mānoa  
ACC 460D – Auditing and AIS  
Fall 2019**

## **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.

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Office hours: Tuesday 3:00 p.m. – 4:30 p.m. or by appointment

## **Administrative Details**

### *Prerequisites and Co-requisites*

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

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

### *Meeting*

Meets in BUSAD E203 on Tuesdays from Oct 22 to Dec 10.

1. 9:00 a.m. - 10:45 a.m. (Section 1)
2. 11:00 a.m. - 12:45 p.m. (Section 2)
3. 1:00 p.m. - 2:45 p.m. (Section 3)

### *Method of Instruction*

The method of instruction for this course is a combination of lecture and in-class exercises.

### *Laptop/Software Required*

Students are required to bring a laptop to classes. The laptop is required to have Internet connection and browsing capability with software like word processing software and MS Excel. No points will be given to in-class exercises if a student does not bring his/her laptop to the class or the laptop does not have the required software.

Separate instructions will be provided on loading Caseware-IDEA and Tableau to your laptop. 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 ahead of the class. No printed copies of materials will be made available. All assignments will 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 in-class exercises	140
2 quizzes	80
2 homework items	100
1 Project	80
1 Final exam	100
<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%

### **Final Exam:**

One **cumulative** final exam will be administered on **12/18 (Wednesday) @ 12 p.m. to 2 p.m., for all sections**. Location TBD. 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.

***In-class Exercises:***

In-class exercises will be posted on Lulima under “Assignments.” For in class exercises, as the name suggests, they will be posted at the beginning of classes and will be due in the evening of the class. That is, each student needs to upload the answer(s) of the exercise to Lulima before the end of the day. No make-up in-class exercises unless otherwise be allowed by the instructor due to University-allowed absence.

Note that it is the student’s responsibility to make sure the exercises or any deliverables are uploaded to Lulima before the deadline. 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 Lulima is not accessible, late or make-up exercises or deliverables will be accepted. It is also the student’s responsibility to make sure the file is the one the student would like to upload and is virus free. The student can always replace the file he/she submitted before the deadline. However, after the deadline, no points will be given if the file is not readable or cannot be open. In addition, it is not allowed to replace or update any file after 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. Internet connection or computer issues or any reason except University allowed excuses is not accepted as reasons for late submissions. Email submissions will be ignored, and no points will be given.

***Quizzes:***

At the beginning of two classes, we will have quizzes. The quizzes cover the materials in previous weeks and consist of multiple-choice questions. It generally takes about 20 minutes.

***Homework:***

There will be two homework items during the course. They will be posted on Lulima under “Assignments.” See above under “In-class exercises” for discussion on submission of the exercise on time. No re-submission is allowed after grade is posted, and there is no regrading.

***Project:***

We will have a project which summarizes what we have learned in this session and requires students to apply their knowledge to a new case. The case will require the students not only to perform data analytics but also to present the results in a clear and professional manner. Details about the project will be discussed in class. No re-submission is allowed after grade is posted, and there is no regrading.

***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
10/22	Class 1	Introduction to Data Analytics	
10/29	Class 2	CaseWare IDEA	Exercise 1 Quiz 1
11/5	Class 3	CaseWare IDEA	Exercise 2 Homework 1 Due @ Nov.8
11/12	Class 4	CaseWare IDEA	Exercise 3
11/19	Class 5	Tableau	Quiz 2 Exercise 4 Homework 2 Due @ Nov.22
11/26	Class 6	Tableau	Exercise 5
12/3	Class 7	CaseWare IDEA and Tableau	Exercise 6 Project Due @ Dec.6
12/10	Class 8	CaseWare IDEA and Tableau	Exercise 7

## 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/>