ACCT20081 *Financial Data Analytics*
Term 2 - 2024

Profile information current as at 13/05/2024 09:13 am

General Information

Overview

As the economy moves towards more digital disruption, management and auditors are seeking innovative technologies for generating timely information for decision making. The unit is designed to provide you with an understanding of how financial data of an organisation can be analysed in a timely manner using data analytics. You are introduced to concepts, tools, software and methodologies of business intelligence and how they are applied to the analysis of financial data. You will gain experience in analysing accounting audit trails, using audit software, detecting potential fraud, visualising data, and generating dashboards for performance reporting. This unit is suitable for students with minimal information systems background.

Details

Career Level: *Postgraduate*
Unit Level: *Level 9*
Credit Points: *6*
Student Contribution Band: *10*
Fraction of Full-Time Student Load: *0.125*

Pre-requisites or Co-requisites

Pre-requisite ACCT20072 Accounting Systems & Information Assurance
Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the Assessment Policy and Procedure (Higher Education Coursework).

Offerings For Term 2 - 2024

- Brisbane
- Melbourne
- Online
- Sydney

Attendance Requirements

All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website

This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.

Class and Assessment Overview

Recommended Student Time Commitment

Each 6-credit Postgraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

Class Timetable

Regional Campuses

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

Metropolitan Campuses

Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview

1. **Practical Assessment**
Weighting: 20%
2. **Project (applied)**
Weighting: 30%
3. **Take Home Exam**
Weighting: 50%

Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the University's Grades and Results Policy for more details of interim results and final grades.

CQUniversity Policies

All University policies are available on the CQUniversity Policy site.
You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the CQUniversity Policy site.

Previous Student Feedback

Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from Informal student feedback

Feedback

Students find the support materials quite extensive and valuable preparation for workshops, assessments and future career opportunities.

Recommendation

Continue to improve support materials and assessment, particularly the focus on auditing applications.

Unit Learning Outcomes

On successful completion of this unit, you will be able to:

1. Describe and distinguish data concepts, decision support systems, data warehouses, and data analytics, and perform querying of data
2. Apply data analytics and data visualisation software to provide information for management and auditors
3. Analyse data structures and extract accounting audit trails from computerised accounting systems
4. Design audit procedures and apply audit software in substantive testing and fraud detection
5. Apply performance management principles and develop performance dashboards and other visual presentations for management.

Alignment of Learning Outcomes, Assessment and Graduate Attributes

—	N/A Level	∘	Introductory Level	●	Intermediate Level	●	Graduate Level	∘	Professional Level	∘	Advanced Level

Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
1 - Practical Assessment - 20%	●	●			
2 - Project (applied) - 30%		●	●	●	●
3 - Take Home Exam - 50%	●		●	●	●

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
1 - Knowledge	∘	∘	∘	∘	∘
2 - Communication		∘			∘
3 - Cognitive, technical and creative skills	∘	∘	∘		∘
4 - Research				∘	
5 - Self-management			∘		∘
6 - Ethical and Professional Responsibility				∘	
7 - Leadership					
8 - Aboriginal and Torres Strait Islander Cultures					

Textbooks and Resources

Information for Textbooks and Resources has not been released yet.
This information will be available on Monday 17 June 2024

Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.
This unit profile has not yet been finalised.