Master Syllabus

ACCT 771: Audit Analytics

Prerequisites:

- Admission to the MSA Program or Graduate Certificate in Accounting Analytics
- ACCT 665
- ACCT 671
- or permission of the program director

Programs:

- MS in Accounting Program
- Graduate Certificate in Accounting Analytics
- George Mason University Graduate Program

Course Description:

This course prepares students to enter a rapidly changing audit environment. The course provides students with current techniques used by accounting and finance professionals to improve audit efficiency and effectiveness through data analytics. The topics covered include auditing through information systems, continuous auditing, automated audit procedures, and artificial intelligence to support judgment and decision-making. Emerging issues that impact the audit function are also covered, such as blockchain technologies, information assets and digital currencies.

Course Learning Objectives:

1. Students will learn which analytics techniques are appropriate for decision-making related to the auditing, assurance, forensic accounting, and accounting advisory professions.
2. Students will learn how machine learning and robotic process automation are used in audit and forensic accounting to help streamline data gathering and reduce time to decision.
3. Students will understand the impact of blockchain technology and digital assets on the audit and assurance profession.
4. Students will learn to audit through information systems and test internal controls.
5. Students will be exposed to emerging audit and accounting issues or topics.
Text and Learning Materials:

1. Materials include custom materials developed by the instructional faculty and supplemented by materials prepared by the accounting firms, software companies and other online resources.
2. Technology includes career-path specific technology including ACL, IDEA, TeamMate and forensic tools, as well as other analytics software including visualization, graphics, and data packages.

Core Course Topics:

- Auditing through information systems and continuous monitoring
- Robotic process automation and automated audit procedures
- Artificial intelligence and deep learning to support audit judgments and decision-making
- Blockchain technology related to the audit function
- Information assets and internal control: vulnerabilities and potential impact
- Emerging issues and evolving technologies

Methods of Student Evaluation:

Exams, quizzes, assignments, and an individual term project

Course Grading:

Your grade will be assigned based on the number of points you earn on each assignment. Below is the grading scale.

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<thead>
<tr>
<th>Grade</th>
<th>Total Points</th>
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<tbody>
<tr>
<td>A</td>
<td>90 – 100%</td>
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<tr>
<td>B</td>
<td>80 – 90%</td>
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<tr>
<td>C</td>
<td>70 – 80%</td>
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<td>F</td>
<td>Below 700</td>
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