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| <b>ACCT 4430 Accounting Research and Data Analysis</b><br><b>Fall 2025 Section 001, 002</b> |
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**PROFESSOR INFORMATION**

**Professor:** Nikki Sharma, CPA  
**E-Mail:** [Nikki.Sharma@unt.edu](mailto:Nikki.Sharma@unt.edu)  
**Office** BLB 387C  
**Office Hours:** Mon 8:45am – 9:15am (Denton)  
Tues 5:15pm – 6:00pm (Denton)  
Wed 11:15am – 11:45am (Denton)  
By appointment as needed

Or by appointment

**COURSE INFORMATION**

**Course Number:** ACCT 4430  
**Class Time:** Section 001 MW 12:00pm – 1:20pm BLB 070  
Section 002 Tues 6:30pm – 9:20pm BLB 245

**Final Exam:** 001 Final presentations – Wed, May 3 and Wed, May 12  
002 Final Presentations – Mon, May 8

**COURSE DESCRIPTION**

In today's digital age, accounting professionals are increasingly relying on research to extract meaningful insights, detect patterns, and make informed financial decisions. This course is designed to equip students with the knowledge and practical skills required to address research questions in the field of accounting from two perspectives: 1) applying analytics techniques to big data and 2) identifying appropriate accounting treatments through authoritative literature. Through hands-on exercises, case studies, and real-world applications, students will learn how to navigate authoritative sources and leverage data to improve decision making in accounting.

This Capstone course is the culminating experience in the undergraduate accounting program, designed to bring together and apply the knowledge, skills, and perspectives gained throughout your academic journey. This intensive course challenges students to engage in advanced research, critical thinking, problem-solving, and creative endeavors within their chosen field. Through individual and collaborative projects, presentations, and discussions, students will demonstrate their readiness to enter the professional world or pursue further academic studies in their respective disciplines.

**COURSE LEARNING OUTCOMES**

By the end of this course, students will be able to:

- Develop an understanding of data analytics concepts as applied to accounting.
- Understand the fundamentals of accounting research utilizing authoritative sources.
- Develop a plan to address a research question using big data or authoritative sources.
- Understand techniques for gathering, cleaning, and transforming financial data for analysis.

- Use descriptive statistics and data visualization to summarize financial data, detect trends, and present information effectively.
- Demonstrate competency using data analytics tools in Excel.
- Analyze real-world financial datasets and case studies to make data-driven decisions.
- Apply data analytics skills to financial reporting, auditing, managerial, and taxation settings.
- Demonstrate competency in navigating authoritative sources, such as the FASB Accounting Standards Codification and Internal Revenue Code, to address open-ended research questions in financial reporting and/or taxation.

#### **PREREQUISITE(S)**

ACCT 3120 and ACCT 4100 with grades of C or better in both courses.

#### **REQUIRED COURSE MATERIALS AND TECHNOLOGY**

- A. **CAMBRIDGE:** Custom eBook for Skills for Accounting Research, 5<sup>th</sup> Edition (Collins). You may purchase access her for \$35: <https://mybusinesscourse.com/book/ar5e-marquart-sharma#purchase>

This link is to purchase access to the **eBook only**. We will not use the MyBusinessCourse platform for assignments in this course. All assignments related to Cambridge material will be distributed directly through Canvas. Throughout the semester, you can use this link to login to Cambridge to access the eBook: <https://mybusinesscourse.com/auth/login>

All technical questions about MyBusinessCourse and the eBook should be directed to Cambridge Technical Support: [Weblink to MBC Technical Support](#) or [mbcsupport@cambridgepub.com](mailto:mbcsupport@cambridgepub.com).

- B. **WILEY:** eBook and learning management system for Data and Analytics in Accounting, 1<sup>st</sup> edition (Dzuranin, Geerts, and Lenk). To purchase access to the **eBook and WileyPlus platform** for \$76 for a single term, click "Wiley Course Resources" on the left-hand menu in Canvas and use the promo code **UNT14**. Throughout the semester, you can access the entire eBook by clicking the "Wiley Course Resources" tab. Specific reading or graded assignments will be linked to modules in Canvas.
- C. **CANVAS:** I will use Canvas to distribute all course materials, including slides, in-class exercises, and assignments, and to communicate grades. **Turn on your notifications in Canvas** to ensure you receive an email when I make important updates or announcements.
- D. **FASB:** Online access to the FASB Accounting Standards Codification is available for free at: <https://asc.fasb.org/Login>
- E. **MINIMUM TECHNOLOGY REQUIREMENTS:**
- Fully charged laptop to bring to class daily (Windows or Mac)
  - Reliable internet access
  - Microsoft Office Suite

Technical assistance (including Canvas) is available through the **UNT Help Desk**: 940-565-2324; [helpdesk@unt.edu](mailto:helpdesk@unt.edu); <https://aits.unt.edu/support>

### ASSESSMENT METHODS AND GRADE DETERMINATION

The course grade will be determined in the following manner. Unless otherwise specified, **assignments are graded by accuracy**. The course calendar lists all assignment due dates, quizzes and presentations. Any changes will be announced on Canvas. Course activities carry the following weights:

|                                                | Points      | % of Total  | Points     | Grade |
|------------------------------------------------|-------------|-------------|------------|-------|
| Classwork (8 × 30 points each)                 | 240         | 24%         | 900 – 1000 | A     |
| Homework (8 × 30 points each)                  | 240         | 24%         | 800 – 899  | B     |
| Quizzes (3 × 50 points each)                   | 150         | 15%         | 700 – 799  | C     |
| Continuing Case – Written (3 × 80 points each) | 240         | 24%         | 600 – 699  | D     |
| Continuing Case – Final Presentation           | 100         | 10%         | 0 – 599    | F     |
| Attendance                                     | 30          | 3%          |            |       |
|                                                |             |             |            |       |
| <b>Total Points</b>                            | <b>1000</b> | <b>100%</b> |            |       |

- A. **CLASSWORK:** The subject matter of this course is often learned best through active problem solving and applied cases. As a result, a large portion of class time will be dedicated to completing classwork exercises that apply the concepts from the reading and lecture. Classwork is generally accessed and submitted through Canvas. **Bring a laptop to class everyday** so that you can complete your classwork in real time. Unfinished classwork is always due the following Sunday evening.

If you miss class, it is your responsibility to complete classwork assignments independently before the deadline in order to receive credit. I reserve the right to track attendance and participation as part of my overall monitoring of course participation. UNT attendance policy: <https://policy.unt.edu/policy/06-039>. There are a total of 9 classwork assignments, but only 8 are needed for full credit. **Canvas automatically drops your lowest classwork grade.**

- B. **HOMEWORK:** Students will complete homework assignments independently online through Canvas and WileyPlus. A typical homework assignment comprises 1-2 extended, case-like questions covering that week's content. There are a total of 9 homework assignments, but only 8 are needed for full credit. **Canvas automatically drops your lowest homework grade.**
- C. **QUIZZES:** There will be three quizzes covering the technical research component of the course. Quizzes will be timed, completed and submitted in class on a laptop, and open-notes. More details on study guidance will be provided as the first quiz approaches. **Quizzes must be taken at the scheduled time and place.** Quizzes may be missed only under extraordinary circumstances, which must be approved in advance.

- D. **ATTENDANCE:** Attendance will be taken every class period using IClicker. The grade will be given as either the full 3% or 0% depending on the number of classes missed. Up to 5 (Section 001) or 3 (Section 002) classes can be missed without impacting the attendance grade.
- E. **CONTINUING CASE:** Students will complete the Le Grind continuing data analytics case through Canvas throughout the semester. This case will be completed in small groups. It will be divided up into four separate graded components: three written submissions and one final presentation. The assignment of groups will be communicated as the first case submission approaches.
- F. **POLICY ON MISSED ASSIGNMENTS:** A **cushion** is built in for all students on recurring assignments; your lowest Classwork and Homework assignments are dropped. The purpose of these accommodations is to provide all students flexibility in case of emergencies. Thus, generally, **I do not grant other extensions on missed assignments**. If you believe you are facing extraordinary circumstances that warrant additional accommodations, please contact the Dean of Students, who can recommend accommodations to all of your professors and provide other resources of support: <https://studentaffairs.unt.edu/dean-of-students>.
- G. **POLICY ON THE USE OF OUTSIDE RESOURCES AND ARTIFICIAL INTELLIGENCE:** The aim of this course is to teach you vital, introductory skills in critical thinking, planning, organization, and writing as they relate to accounting research and analysis. The best way to learn such skills is through hands-on experience, struggling/adapting to problems, and trial-and-error.

Classwork is intended to be completed together, so it is acceptable and encouraged to work together and alongside the instructor. It is also acceptable to work with peers as you complete your homework. AI tools (e.g., ChatGPT, Grammarly) may be used in this course for learning support only, such as brainstorming, summarizing concepts, or improving grammar.

Not Allowed:

- Submitting AI-generated work as your own without disclosure
- Using AI for quizzes, exams, or other assessments
- Relying on AI instead of developing your own understanding

If you use AI tools, note which tool was used and how. Undisclosed use may be considered academic misconduct. When in doubt, ask before using.

## UNT POLICIES

**Acceptable Student Behavior** - Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <https://deanofstudents.unt.edu/conduct>.

**Dropping the Class** - The requirements set by the university for dropping the class will be strictly followed. It is your responsibility to withdraw when appropriate. You should retain all documentation of courses you have dropped. Additional information and drop dates are available at <https://registrar.unt.edu/registration/dropping-class>.

**Academic Integrity / Dishonesty** - I will investigate all instances of academic dishonesty according to University Policy 06.003. According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University. If ever in doubt whether collaboration is outside the ethical limits of this class, please ask! I'm happy to help you prevent cheating before it occurs. The policy is available at <http://policy.unt.edu/policy/06-003>.

**Disability Accommodation** - The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Access (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information, refer to the Office of Disability Access website at <https://studentaffairs.unt.edu/office-disability-access>. You may also contact ODA by phone at (940) 565-4323.

**Religious Holy Day Observance** - A student who intends to observe a religious holy day should make that intention known in writing to the instructor prior to the absence and as soon as possible. A student who is absent from class for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled to take place that day in class within a reasonable time after the absence. Assignments to be completed outside of class with an extended window for completion should be completed by the due date - even if this due date falls on a religious holiday - since students are not limited to completing the assignment on the holiday.

**Prohibition of Discrimination, Harassment, and Retaliation (Policy 16.004)** – UNT prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and university

facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

**Emergency Notification & Procedures** - UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

### **Emergency Evacuation Procedures for Business Leadership Building**

**Severe Weather** - In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, and the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.

**Bomb Threat/Fire** - In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

**Access to Information & Eagle Connect** - Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: <http://eagleconnect.unt.edu/>.

**Succeed at UNT** - UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. As a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>.

**Mental Health Resources** - UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

1. Student Health and Wellness Center, 1800 Chestnut St. Denton, TX 76201, 940-565-2333
2. Counseling and Testing Services\*, 801 N. Texas Blvd, Denton, TX 76210 Suite 140, 940-565-2741
3. UNT CARE Team\*, 940-565-2648, careteam@unt.edu
4. Psychiatric Services, 940-565-2648
5. Individual Counseling\*, 940-369-8773

\*Services are free of charge to University Students

If at any time you are feeling alone or in jeopardy of self-harm, reach out to the following:

1. NATL Suicide Hotline: 800-273-8255
2. Denton County MHMR Crisis Line 800-762-0157
3. Denton County Friends of the Family Crisis Line 940-382-7273
4. UNT Mental Health Emergency Contacts
  - a. During Office Hours (M-F 8am-5pm) 940-382-7273; After Hour Calls 940-565-2741
  - b. Crisis Text Line Text CONNECT to 741741
  - c. Live chat <http://www.suicidepreventionlifeline.org>

**Retention of Student Records** - Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

**Survivor Advocacy** - UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at [SurvivorAdvocate@unt.edu](mailto:SurvivorAdvocate@unt.edu) or by calling the Dean of Students Office at 940-565- 2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at [oeo@unt.edu](mailto:oeo@unt.edu) or at (940) 565 2759

# August 2025

| Sunday                          | Monday                            | Tuesday | Wednesday            | Thursday | Friday | Saturday     |
|---------------------------------|-----------------------------------|---------|----------------------|----------|--------|--------------|
|                                 |                                   |         |                      |          | 1      | 2            |
| 3                               | 4                                 | 5       | 6                    | 7        | 8      | 9            |
| 10                              | 11                                | 12      | 13                   | 14       | 15     | 16           |
| 17                              | 18<br>First Day of Class<br>Intro | 19      | 20<br>Dzurainin CH 1 | 21       | 22     | 23<br>WEEK 1 |
| 24                              | 25<br>Collins CH 2                | 26      | 27<br>Collins CH 3   | 28       | 29     | 30<br>WEEK 2 |
| 31<br>Week 2<br>Assignments Due |                                   |         |                      |          |        |              |

# September 2025

| Sunday                                  | Monday              | Tuesday | Wednesday           | Thursday | Friday                           | Saturday            |
|-----------------------------------------|---------------------|---------|---------------------|----------|----------------------------------|---------------------|
|                                         | 1 Labor Day         | 2       | 3<br>Work Day       | 4        | 5                                | 6<br><b>WEEK 3</b>  |
| <b>Week 2<br/>Assignments Due</b>       | NO CLASS            |         |                     |          |                                  |                     |
| 7                                       | 8<br>Dzuranin CH 2  | 9       | 10<br>Dzuranin CH 2 | 11       | 12                               | 13<br><b>WEEK 4</b> |
|                                         |                     |         |                     |          |                                  |                     |
| 14<br><b>Week 4<br/>Assignments Due</b> | 15<br>Dzuranin CH 3 | 16      | 17<br>Dzuranin CH 4 | 18       | 19                               | 20<br><b>WEEK 5</b> |
|                                         |                     |         |                     |          |                                  |                     |
| 21<br><b>Week 5<br/>Assignments Due</b> | 22<br>Quiz 1        | 23      | 24<br>Case Work Day | 25       | 26<br>Case Pt 1 Due<br>@ 11:59pm | 27<br><b>WEEK 6</b> |
|                                         |                     |         |                     |          |                                  |                     |
| 28                                      | 29<br>Collins CH 2  | 30      | Collins CH 3        |          |                                  | <b>WEEK 7</b>       |
|                                         |                     | Notes   |                     |          |                                  |                     |
|                                         |                     |         |                     |          |                                  |                     |

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# October 2025

| Sunday                                   | Monday              | Tuesday | Wednesday                  | Thursday | Friday                                   | Saturday             |
|------------------------------------------|---------------------|---------|----------------------------|----------|------------------------------------------|----------------------|
|                                          |                     |         | 1<br>Collins CH 3          | 2        | 3                                        | 4<br><b>WEEK 7</b>   |
| 5<br><b>Week 7<br/>Assignments Due</b>   | 6<br>Dzuranin CH 5  | 7       | 8<br>Dzuranin CH 5         | 9        | 10                                       | 11<br><b>WEEK 8</b>  |
| 12<br><b>Week 8<br/>Assignments Due</b>  | 13<br>Dzuranin CH 7 | 14      | 15<br>Dzuranin CH 7        | 16       | 17                                       | 18<br><b>WEEK 9</b>  |
| 19<br><b>Week 9<br/>Assignments Due</b>  | 20<br>Dzuranin CH 8 | 21      | 22<br>Dzuranin CH 8        | 23       | 24                                       | 25<br><b>WEEK 10</b> |
| 26<br><b>Week 10<br/>Assignments Due</b> | 27<br><b>Quiz 2</b> | 28      | 29<br><b>Case Work Day</b> | 30       | 31<br><b>Case Pt 2 Due<br/>@ 11:59pm</b> | <b>WEEK 11</b>       |
|                                          |                     | Notes   |                            |          |                                          |                      |

# November 2025

| Sunday                                  | Monday              | Tuesday | Wednesday           | Thursday        | Friday                           | Saturday             |
|-----------------------------------------|---------------------|---------|---------------------|-----------------|----------------------------------|----------------------|
|                                         |                     |         |                     |                 |                                  | 1<br><b>WEEK 11</b>  |
| 2                                       | 3<br>Collins CH 4   | 4       | 5<br>Dzuranin CH 9  | 6               | 7<br>Last day to Drop            | 8<br><b>WEEK 12</b>  |
| 9<br><b>Week 12<br/>Assignments Due</b> | 10<br>Collins CH 11 | 11      | 12<br>Collins CH 11 | 13              | 14                               | 15<br><b>WEEK 13</b> |
| 16<br><b>Week 13<br/>Sunday</b>         | 17<br>Quiz 3        | 18      | 19<br>Case Work Day | 20              | 21<br>Case Pt 3 Due<br>@ 11:59pm | 22<br><b>WEEK 14</b> |
| 23                                      | 24<br>NO CLASS      | 25      | 26<br>NO CLASS      | 27 Thanksgiving | 28                               | 29<br><b>WEEK 15</b> |
| 30                                      |                     | Notes   |                     |                 |                                  |                      |

# December 2025

| Sunday | Monday        | Tuesday | Wednesday                    | Thursday | Friday | Saturday |
|--------|---------------|---------|------------------------------|----------|--------|----------|
|        | 1             | 2       | 3                            | 4        | 5      | 6        |
|        | Case Work Day |         | Presentations<br>Part 1 of 2 |          |        | WEEK 16  |
| 7      | 8             | 9       | 10                           | 11       | 12     | 13       |
|        |               |         | Presentations<br>Part 2 of 2 |          |        | WEEK 17  |
| 14     | 15            | 16      | 17                           | 18       | 19     | 20       |
| 21     | 22            | 23      | 24                           | 25       | 26     | 27       |
| 28     | 29            | 30      | 31                           |          |        |          |
|        |               | Notes   |                              |          |        |          |