



MSc Module

„Accounting Data Analytics“

Professor Kevin Rich Ph.D. (CPA, CFE), Charles T. Horngren Chair for Accounting at the College of Business Administration at Marquette University in Milwaukee (Wisconsin, USA), will again offer an MSc module with a distinctly application-oriented case study character on the topic of "Accounting Data Analytics" in the summer semester 2024.

The field of "Accounting Data Analytics" describes a highly topical area in the field of "Accounting & Auditing", which is already being taken up much more at US universities than in Germany. The background to this new field are the trends in the area of "Big Data", which - in addition to making large, potentially analyzable data volumes conveniently available - have led in particular to the development of comprehensive software packages (partly based on artificial intelligence, etc.). These solutions are currently changing the field of accounting and auditing (as well as finance) dramatically: On the one hand, they are influencing the regular (routine) processes in accounting through expanded (business) analysis options and are thus leading to a further convergence between internal accounting and external, capital market-oriented disclosure. On the other hand, the developed algorithms enable reliable digital audits of financial statements via comprehensive data access and linkages as well as associated plausibility assessments, which have (almost) become standard during the COVID 19 pandemic and therefore affect both trainees and young professionals today.

If you would like to get to know the challenges outlined above in detail during your studies and build up the associated analysis skills with a view to starting your career in the near future, the course "Accounting Data Analytics" should be a valuable aid. Specifically, the course has the following objectives: (1.) Identification of the problems of "data analytics", (2.) Preparation of data for analysis, (3.) Application of accounting analytics techniques by means of software solutions and (4.) Interpretation/communication of the results. Regarding the software packages you will get to know e.g. Advanced Excel, Audicon, Python, Robotic Process Automation or SQL from the field of Business Intelligence.

The module "Accounting Data Analytics" will be offered as a combination of digital lectures and selected blocked classroom sessions. The lectures, which are available in asynchronous digital format, follow the teaching concept common in the US with lecture elements, "assignments & quizzes" for practical applications/exercises as well as question and answer sessions and forums. In the (face-to-face) courses - building on the exercises - application-oriented essays are to be worked out in groups of 3 students each. This essay, together with the assignments & quizzes, will be included in the grading of the module. In addition, a "midterm" as well as a "final" (each as an online assignment) are part of the course grading. No specific prior knowledge is required for the 6 LP module. It is aimed at MSc students from all relevant degree programs with a focus on "Accounting & Finance" (Modul RL III) and an interest in current trends in the context of "digitalization". The module can also be taken by (advanced) BSc students as "Selected Aspects of Business Administration". The language of instruction is English.

Please register for the module in MARVIN. There - as on the website of our research group - further information will be made available before the beginning of the summer semester.