

Course 22:010:690:95 Special Topics in Audit Analytics

Term and Year	Fall 2025	Instructor:	Soohyun Cho
Classroom:	Canvas	Office:	1WP-906
Class Time:	Online	Phone:	973-353-1672
Office Hours:	Friday 9 – 10 am, by appointment	Email:	scho@business.rutgers.edu

Course Description: This is the second of four courses in the Certificate in Audit Analytics program, which aims to further improve students’ analytic skills and to promote changes in the profession towards realizing a modern audit suited to the current business environment. The certificate program is offered through the Rutgers Business School in conjunction with its Master of Accountancy in Financial Accounting (MAccy) program. This program can fulfill a dual purpose: MAccy students may specialize in the area and take these courses as electives, while non-matriculated students may take the four-course certificate program independently.

This course consists of two parts: methodology and practice. The first part of the course is intended to develop students’ understanding of data and data-related statistical inferences. Students will learn how to apply basic statistical models and data mining techniques to auditing problems, how to interpret the results, and how to troubleshoot some common problems. The second part of the course covers specialized topics on how various audit analytic techniques are applied in real-world audit scenarios using various software for related topics.

Course Objectives: To provide students with an understanding of:

- methodologies and applications in audit analytics
- various software to perform audit analytics

Prerequisites: There are no prerequisites for this course. Students are assumed to have basic knowledge of accounting fundamentals (financial and managerial accounting, auditing) and statistics.

Course Materials: There is no specific textbook assigned to this course. All the lectures will feature a set of relevant slides; some lectures will also include corresponding videos. The slides and videos will be continually updated and accessible at the beginning of each week on Canvas.

Please check Canvas (<https://canvas.rutgers.edu/>) regularly.

Grading: Your course grade will be based on the following components:

Participation in weekly discussion	20%
Weekly assignment	20%
Midterm exam 1	20%
Midterm exam 2	15%
Final exam	25%
Total points:	100%

Assignments: There will be weekly individual assignments throughout the semester. Due dates are listed in the course schedule below. The assignments will require you to perform some analytic tasks using the methods and tools covered in class. All answers must be prepared in the required format and uploaded to Canvas on or before the due date. If you upload your answer after the due date and have no valid excuse for the delay, you will receive a score of zero for that assignment. The assignments are important practice that will allow you to gain hands-on experience with the analytic methods covered in class and to interpret the results of the accounting data.

Exams: There will be two midterm exams and one final exam (dates are listed in the course schedule). All exams will be open-book and open-internet, but they must be completed individually; collaboration or outside assistance is not permitted. Exams will be administered through Canvas, and students are expected to take them at the scheduled time.

If a student has a valid excuse for missing an exam (as defined by University regulations), they must contact me in advance, provide supporting documentation, and obtain permission to reschedule. Failure to do so will result in a score of zero.

Students are also expected to learn how to locate and organize useful resources online. Please do not copy and paste material from websites. Use your own words, and cite any material taken from the Internet or other sources appropriately.

Letter Grade:

Letter Grade	A	A-	B +	B	B-	C+	C
Percentage Point	100 - 95	94.99 - 90	89.99 - 86.67	86.66 - 83.34	83.33 - 80	79.99 - 76.67	76.66 - 73.34
Letter Grade	C-	D	F				
Percentage Point	73.33 - 70	69.99 - 60	59.99 - 0				

Course Policies: Make-up Exams: No make-up exams will be given unless you have a compelling reason and can provide sufficient evidence before the exam. A medical note or similar evidence will be required.

Late Assignments: No late assignments will be accepted without a valid excuse (see *Assignments* section above).

Excused Absences: To verify extenuating circumstances or medical conditions for excused absences, students must submit documentation through the Dean of Students' verification system at <https://go.rutgers.edu/Verification>.

Once the Dean of Students issues a verification letter, students may arrange a date for makeup quizzes and/or exams. Students are also expected to inform their advisor of this process. **In accordance with policy, Letters of Verification must be requested within two weeks of the absence and must be accompanied by appropriate documentation.**

Re-grading: You may request a re-grade on any quiz, project or exam by submitting a written appeal that specifies the relevant question(s) and a brief explanation of why you believe the grading is incorrect. Any appeal with insufficient proof will not be accepted. Please use appropriate references when writing your appeal. All requests must be made within one week from the date the assessment score is released on Canvas.

Student athletes on recognized Rutgers University teams participating in inter-collegiate competitions who expect to miss a class and/or examination due to such events must inform me in writing of the dates on which those events will occur by the end of the second week of classes. Those student athletes will then be eligible for make-up exams.

Artificial Intelligence Use: Use of GenAI tools such as ChatGPT is only permitted to help you brainstorm ideas and see examples. All material you submit must be your own. If you use such tools for brainstorming or to see examples, you must disclose that information.

Academic Integrity: I do **not** tolerate cheating or academic dishonesty of any kind. Students are responsible for understanding and adhering to the [Rutgers Academic Integrity Policy](#). I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, "On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment." I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work. Don't let cheating or plagiarism destroy your hard-earned opportunity to learn and advance. See the [RBS Artificial Intelligence Resource Page](#) for more details.

Student Code of Professional Conduct: Rutgers Business School is recognized for its high-quality education. Maintaining the caliber of classroom excellence, whether in person or online, requires students to adhere to the same behaviors that are expected in professional career environments. These include the following principles outlined in the [RBS Student Code of Professional Conduct](#).

Support Services: **Technology Support and Information**

- Learning Management System: [Canvas at Rutgers University](#)
- Hardware and software requirements: Excel, Tableau, and JMP
- Below are the minimum hardware requirements recommended by OTIS. These specs will allow student systems to capably support a full Windows or macOS environment with Office 365, RBS course-specific applications, and virtual computing environments:
 - Intel® Core™ i5 processor (10th generation or newer) or Apple M1 (or newer) processor
 - Windows 11 Professional, or macOS 11 (Big Sur) or newer
 - 8 GB of RAM (16 GB recommended)
 - 256 GB solid-state drive (SSD) or larger
 - 720p HD webcam (1080p recommended)
 - Internal microphone
 - Reliable internet connection (broadband, 10 Mbps download or higher)
- Students can download most required software from the [Rutgers University Software Portal](#)
- Zoom: Students should use their RU Zoom accounts when logging in to your classes.
 - [Instructions for Activating Your Rutgers Zoom Account](#)
 - [Instructions for Signing into Your Rutgers Zoom Account](#)
- Technology Support
 - If you experience any technology issues, please contact [Rutgers Business School Office of Technology and Instructional Services](#) (OTIS), which offers extensive support coverage from 8:00 a.m. to 8:00 p.m., Monday through Friday
 - You can reach OTIS by emailing helpdesk@business.rutgers.edu

Financial Support Resources

- RBS Newark students in need of financial assistance may [submit a request through the CARE Team form](#)
- Students can also benefit from reviewing the [Learning Remotely resource page](#)

Disability Policy and Resources

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information is available on the [Rutgers Office of Disability Services website](#).

- Rutgers University–Newark: Call (973) 353-5375 or email ods@newark.rutgers.edu

If you are experiencing a temporary condition or injury that is affecting your ability to fully participate in class, you should [submit a request for support through the Rutgers Temporary Conditions website](#).

Title IX Resources

If you are pregnant, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

- Rutgers University–Newark: Contact the Office of Title IX and ADA Compliance by phone at (973) 353-1906 or email TitleIX@newark.rutgers.edu

Religious Accommodations

If you seek religious accommodations, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

- Rutgers University–Newark: Contact the Dean of Students Office at (973) 353-5063 or email deanofStudents@newark.rutgers.edu

VPVA and Harassment

If you have experienced any form of gender or sex-based discrimination or harassment, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information is available on the [Rutgers Office for Violence Prevention and Victim Assistance website](#) (VPVA).

- Rutgers University–Newark: To report an incident, use the [Rutgers Newark Incident Reporting Form](#). For support, you may contact the Office of Title IX and ADA Compliance at (973) 353-1906 or email TitleIX@newark.rutgers.edu. If you wish to speak with a confidential staff member who does not have a reporting responsibility, you may contact the Newark Office for Violence Prevention and Victim Assistance at (973) 353-1918 or email run.vpva@rutgers.edu

Bias Incidents

An act – either verbal, written, physical, or psychological that threatens or harms a person or group on the basis of actual or perceived race, religion, color, sex, age, sexual orientation, gender identity or expression, national origin, ancestry, disability, marital status, civil union status, domestic partnership status, atypical heredity or cellular blood trait, military service or veteran status.

- [Report a Newark Bias Incident](#)

Veteran and Military Services

If you are a military veteran or currently on active duty, you can obtain support through the [Rutgers Office of Veteran and Military Programs and Services](#).

Mental and Physical Health Services

If you are in need of mental health services, please use our readily available services.

- [Rutgers University–Newark Counseling Center](#)
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If you are in need of physical health services, please use our readily available services.

- [Rutgers Health Services – Newark](#)

Legal Support

If you are in need of legal assistance, please visit the [Rutgers University Student Legal Services website](#) to access support and resources.

Academic Support Services

Students experiencing difficulty in courses due to English as a second language (ESL) should contact the Program in American Language Studies for supports.

- Rutgers–Newark: PALS@newark.rutgers.edu

If you are in need of additional academic assistance, please use our readily available services.

- [Rutgers University–Newark Learning Center](#)
- [Rutgers University–Newark Writing Center](#)

Digital Accessibility Statement

Rutgers University is committed to ensuring that all digital course materials and technologies are accessible to every student. If you experience any difficulty accessing content used in this course, please contact me by email at scho@business.rutgers.edu so that the necessary support can be provided.

University Closings:

The class will meet as scheduled if the University is open. Should the University close for any reason, any assignments (or project) due in class that day will be accepted at the next class meeting. If the University is closed on a day that an examination is scheduled, then the examination will be deferred until the next class meeting. If classes are canceled for any other reason, emails will be sent to all students.

Communication:

The preferred and fastest method of communication for the class is through Canvas. Students may contact the instructor by sending emails to scho@business.rutgers.edu. However, when using direct emails (not through Canvas) you must include “**22:010:690**” in the title (e.g., 22:010:690 - when will our grades be posted?); if you do not, I will likely never see your message.

Tentative Course Schedule (**Subject to Change**)

Week	Opening Date	Topic	Readings	Notes
01	09/05	<ul style="list-style-type: none"> ▪ Course Introduction ▪ Introduction to Audit Analytics 	Lecture 1	Assignment 1 (Due Date: 09/11)
02	09/12	<ul style="list-style-type: none"> ▪ Audit Analytics with Big Data 	Lecture 2	Assignment 2 (Due Date: 09/18)
03	09/19	<ul style="list-style-type: none"> ▪ Audit Analytics with Data Analytics 	Lecture 3	Assignment 3 (Due Date: 09/25)
04	09/26	<ul style="list-style-type: none"> ▪ Audit Analytics with Data Processing 	Lecture 4	Assignment 4 (Due Date: 10/02)
05	10/03	<ul style="list-style-type: none"> ▪ Midterm Exam 1 Review ▪ Midterm Exam 1 	Review 1	
06	10/10	<ul style="list-style-type: none"> ▪ Audit Analytics with Risk Identification 	Lecture 5	Assignment 5 (Due Date: 10/16)
07	10/17	<ul style="list-style-type: none"> ▪ Audit Analytics with Risk Assessment 	Lecture 6	Assignment 6 (Due Date: 10/23)
08	10/24	<ul style="list-style-type: none"> ▪ Audit Analytics with Data Visualization 1 	Lecture 7	Assignment 7 (Due Date: 10/30)
09	10/31	<ul style="list-style-type: none"> ▪ Audit Analytics with Data Visualization 2 	Lecture 8	Assignment 8 (Due Date: 11/06)
10	11/07	<ul style="list-style-type: none"> ▪ Midterm Exam 2 Review ▪ Midterm Exam 2 	Review 2	Assignment 9 (Due Date: 11/13)
11	11/14	<ul style="list-style-type: none"> ▪ Audit Analytics with Predictive Analysis 	Lecture 8	Assignment 10 (Due Date: 11/20)
12	11/21	<ul style="list-style-type: none"> ▪ Audit Analytics with Artificial Intelligence 1 	Lecture 9	Assignment 11 (Due Date: 12/01)
13	11/28	<ul style="list-style-type: none"> ▪ No Class – Thanksgiving Recess 		
14	12/05	<ul style="list-style-type: none"> ▪ Audit Analytics with Artificial Intelligence 2 	Lecture 10	Assignment 12 (Due Date: 12/11)
15	12/12	<ul style="list-style-type: none"> ▪ Final Exam Review ▪ Final Exam 	Review 3	

Note: The schedule and syllabus are subject to change at any time by the instructor.