ACCT 6374 Data Analytics for Accountants and Auditors (3 semester credit hours) This course provides an understanding of data analytics and how its theories and procedures can benefit accounting and auditing professionals. The primary focus is on the use and application of analytic techniques for decision making and the examination of "big data" involving accounting information. The course also covers the application of data analytics concepts and techniques to accounting, auditing, and risk management scenarios. Prerequisites: (ACCT 6301 and ACCT 6202) or ACCT 6305 or an undergraduate degree in Accounting and adequate foundation/academic performance in a corresponding area. (3-0) R