HKU BUSINESS SCHOOL
港大經管學院

Inspire·Empower·Lead

1. General Information

Course Subject	ACCT
Course Number	4101
Course Title	Seminar in Accounting Data Analytics
Academic Years	2026-2027
Grading Method	Letter

2. Instructors

Professor Chan,Him Lai Lilian
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Consultation: Wed 10:00 AM-12:00 PM(By appointment)
Subclasses: 2A

4. Course Description

Course Description	This course requires students to apply accounting and business knowledge combined with data analytics skills acquired throughout the undergraduate curriculum to a business scenario and provide practical solutions. Students will form groups and be given a case study that is related to the areas of accounting and data analytics. Students are required to integrate a variety of technical skills and professional accounting knowledge (e.g., financial reporting, management accounting, taxation and auditing, etc.) to assess and analyse the strategic issues in the case and provide feasible solutions to the business for change and/or improvement.
Prerequisites	IIMT2602 Business Programming or COMP1117 Computer Programming; and ACCT3103 Intermediate Financial Accounting II
Mutually exclusive	ACCT3112: Accounting Data Management and Analytics (This is a capstone course of BBA(ADA). BBA(Acc&Fin) students can take this course in lieu of ACCT3112 Accounting data management and analytics as capstone.)

5. Course Objectives

1. Understand the importance and learn how to use historical financial data as a primary information input for analysis
2. Use of analytics to evaluate company financial performance and position
3. Learn and apply forecasting models to predict future financial performance
4. Understand different valuation models for estimation

6. Faculty Learning Goals

Goal 1: Acquisition and internalization of knowledge of the programme discipline

6. Faculty Learning Goals
Goal 2: Application and integration of knowledge
Goal 3: Inculcating professionalism
Goal 4: Developing global outlook
Goal 5: Mastering communication skills
Goal 6: Cultivating leadership

7. Course Learning Outcomes

Course Teaching and Learning Activities	Aligned Faculty Learning Goals					
	1	2	3	4	5	6
CLO1. Assess company performance and financial position using data analytics skills.	✔	✔	✔			
CLO2. Forecast future financial performance and construct pro-forma financial statements using data analytics skills to formulate business strategies, investment decisions and risk management practices	✔	✔	✔	✔	✔	✔
CLO3. Understand valuation models and be able to use appropriate techniques for estimation.	✔	✔	✔	✔		
CLO4. Detect irregularities, risks, and opportunities by applying predictive analytics to financial statements.	✔	✔	✔	✔	✔	
CLO5. Present analytical results through clear reports and visualizations to support decision-making process.	✔	✔	✔	✔	✔	✔

8. Course Teaching and Learning Activities

Course Teaching and Learning Activities #	Expected Study Hours	Study Load (% of study)
T&L1. Lectures with interactive presentations	36	30
T&L2. Individual assignment	20	16.7
T&L3. Self-study and group discussions	34	28.3
T&L4. Group project and presentation	30	25
	Total: 120	Total: 100

9. Assessment Methods

Assessment Methods	Description	Weight %	Aligned Course Learning Outcomes
A1. Participation (In class and Tutorial)	Individual sharing in lectures will be considered in assigning points for individual participation.	20%	1,2,3,4
A2. Individual assignment	Each student is required to submit an assignment using data analytics tools to assess a company's financial performance.	30%	1,2,3,4
A3. Group Project and	Each group is required to submit a written report and deliver a 30-minute presentation in a form of an	50%	1,2,3,4

9. Assessment Methods			
Presentation	analyst report of a company which includes financial statement analysis using data analytics tools and a stock recommendation.		

Assessment Rubrics	
A1. Participation (In class and Tutorial)	
A+,A,A-	Consistently participated in class discussions and contributed valuable insights.
B+,B,B-	Was somewhat prepared for class discussions and occasionally shared views.
C+,C,C-	Was not well prepared for class discussions.
D+,D	Was not well prepared for class discussions; Spent in-class time on other non-class-related activities (e.g., gaming, doing homework for other courses).
F	Poorly prepared for class discussions; Spent in-class time on other non-class-related activities (e.g., gaming, doing homework for other courses); Disrupted the progress of the lecture.
A2. Individual assignment	
A+,A,A-	The report is highly comprehensive and covers all relevant issues in detail. It is well-organized and easy to navigate.
B+,B,B-	The report covers most relevant issues in some detail. It includes some relevant data and metrics, but many not be as robust as it could be. The report is generally well-organized, but may be difficult to navigate in some areas.
C+,C,C-	The report includes some information on relevant issues, but it may be incomplete or lacking in detail. The report includes some data and metrics, but it may not be very useful or relevant. The report may be poorly organized or difficult to navigate.
D+,D	The report is incomplete or missing information on many relevant issues. It includes little or no relevant data or metrics. The report may be poorly organized and difficult to navigate.
F	The report is missing or incomplete on nearly all relevant issues. It includes no relevant data or metrics. The report is disorganized and difficult to navigate.
A3. Group Project and Presentation	
A+,A,A-	The presentation demonstrated a deep understanding of the topic. The topic was covered in a highly professional and organized manner. The report is highly comprehensive and well written.
B+,B,B-	The presentation demonstrated a sound understanding of most aspects of the topic. The topic was covered in a professional and organized manner. The report is comprehensive and good in writing.
C+,C,C-	The presentation demonstrated a good understanding of most aspects of the topic. The topic was covered in an organized manner. The report is with some relevant information but incomplete. Acceptable writing report.
D+,D	The presentation demonstrated a basic understanding of most of the topic. The topic was covered in a basic manner. The report is missing information on many relevant issues. Marginally acceptable writing report.

Assessment Rubrics	
F	The presentation did not demonstrate sufficient understanding and comprehension of the topic. The topic was not covered at an acceptable level and was poorly organized. The report is incomplete, disorganized and poorly written.

10. Course Grade Descriptors	
A+,A,A-	•Demonstrate a strong understanding of all relevant knowledge •Handling questions professionally •High participation in discussions •Present arguments that have an element of originality •Excellent performance in assignments •Excellent writing report and presentation
B+,B,B-	•Demonstrate a good understanding of all relevant knowledge •Handling questions logically •Good participation in discussions •Present arguments that go beyond the lecture and textbook •Good performance in assignments •Good writing report and presentation
C+,C,C-	•Demonstrate a basic understanding of the concepts involved •Fairly address questions as set •Some participation in discussions •Present arguments in a well-structured manner •Acceptable performance in assignments •Acceptable writing report and presentation
D+,D	•Demonstrate a minimum understanding of the concepts involved •Barely address questions as set •Minimal or no participation in discussions •Present arguments in a marginally acceptable manner •Marginally acceptable performance in assignments •Marginally acceptable writing report and presentation
F	•Demonstrate a poor understanding of the concepts involved •Unable or unwilling to handle questions •Minimal or no participation in discussions •Present arguments poorly •Poor performance in assignments •Poor writing report and presentation

11. Course Content and Tentative Teaching Schedule	
Topic/ Session	Content
1	Contemporary Financial Statement Analysis and the Need for Data Analytics
2	Using Financial Statements
3	Alternative Data Sources
4	Financial Ratio Analysis
5	Accounting Quality and Working Capital Analysis
6	Evaluation of Noncurrent Assets and Liabilities to Assess Balance Sheet Quality
7	Analysis of Cash Flows
8	Forecasting Proforma Financial Statements

11. Course Content and Tentative Teaching Schedule	
9	Introduction to Equity Valuation
10	Quantitative and Qualitative Sensitivity Analysis to Asset Forecast Assumptions
11	Accounting Software
12	Group presentations

12. Required/Recommended Readings & Online Materials	
Reading	Robert Resutek and Vernon J. Richardson, Financial Statement Analysis: A Data Analytics Approach, McGraw-Hill

13. Means / Processes for Student feedback on Course	
	Conducting mid-term survey in additional to SETL around the end of the semester
✔	Online response via Moodle site
	Others

14. Course Policy

1. Academic dishonesty includes cheating, plagiarism, unauthorized collaboration, falsifying academic records, and any act designed to avoid participating honestly in the learning process. Academic dishonesty also includes, but is not limited to, providing false or misleading information to receive a postponement or an extension on an exam or other assignment.
2. An orderly learning environment is extremely important for this course. Disruptive behaviors are inconsiderate to other students and the instructor and are absolutely unacceptable. Talking during lectures, arriving late to class, and using mobile devices are not allowed; students who are responsible for any of these actions will be subject to academic penalty and will be asked to leave the classroom.
3. No late assignment submission will be accepted.
4. The instructor reserves all the rights to make necessary changes to the syllabus. If so, the changes will be announced as soon as possible.

15. Additional Course Information

All materials are on the Moodle course page.