

## **TOO BIG TO IGNORE: Lato Sensu Business Students' Perception on an Accounting Big Data Case**

**VITOR HIDEO NASU**

FACULDADE DE ECONOMIA, ADMINISTRAÇÃO E CONTABILIDADE DA UNIVERSIDADE DE SÃO PAULO - FEA

**DANIEL RAMOS NOGUEIRA**

UNIVERSIDADE ESTADUAL DE LONDRINA (UEL)

**ELVIS ARAUJO ALBERTIN**

UNIVERSIDADE ESTADUAL DE MARINGÁ (UEM)

**CLAUDIO MARQUES**

UNIVERSIDADE ESTADUAL DE MARINGÁ (UEM)

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### **Introdução**

University of Sao Paulo Accounting Professor Eliseu Martins indicates that today's most modern vision makes accounting a big database that can and must be aggregated according to the needs of each user, at each moment, for each distinct purpose. Accounting professionals face huge amounts of financial data generated by companies' transactions. From an intuitive perspective, to this great heap of data is given the name of big data. However, the concept of big data goes beyond the quantity of information, comprising its variety and high-speed processing aspects as well.

### **Problema de Pesquisa e Objetivo**

"Data analytic techniques applied to Big Data [...] have the potential to replace many of the tasks traditionally performed by accountants and auditors" (Richins et al, 2017, p. 63). Automation forces accounting to change because it increases the skill gap for finance and accounting jobs (Pincus et al., 2017). Accounting education must embrace the teaching of big data to stay up to date with the changings in the profession. Thus, the objective of this study was to analyze students' perception on an accounting big data case developed with a specific data visualization software (Tableau).

### **Fundamentação Teórica**

Volume, velocity, variety, veracity, and value constitute the 5Vs of the big data's concept. Volume is what makes big data to be called big data and refers to the size of data. Velocity has to do with the speed at which data are generated, analyzed, and acted upon. Variety represents the nature/structure of the data. Veracity refers to the correctness and accuracy of the data. And value represents the extent to which the data can provide a competitive advantage for the companies. Auditing and financial accounting, for example, are being impacted by big data in multiple and meaningful ways.

### **Metodologia**

The participants of the study were 41 students from two lato sensu accounting programs in Brazil. We used Ivana's ice cream case developed by Hoelscher and Mortimer (2018). We collected data through surveys right after the application of the case. Besides students' demographic information, we asked students about their proficiency level in (i) Excel, (ii) Tableau, and (iii) statistical software packages. Additionally, we asked case-related and Tableau-related questions with which they needed to report their level of agreement, they. These questions were extracted from prior studies.

### **Análise dos Resultados**

Results showed that the students reported having a low proficiency level in using Tableau and statistical software packages, even though most of them declared an intermediate proficiency level in Excel. We also found that the students perceived the case's application positively. Survey's items indicated that the case was engaging and interesting, providing a good learning experience. Most of the association tests ran through chi2 showed no significance. This evidence supports that the case was perceived similarly by the students, even when analyzed by sex, age range, and academic background.

### **Conclusão**

We conclude that students have low levels of proficiency in using Tableau and statistical packages, which may difficult the teaching of big data. Despite that, it cannot discourage faculty and students to avoid learning about big data. The accounting profession is constantly changing and we, as its educators and professionals, must face the challenges technology imposes. If we do not take initiative toward big data teaching, it will be a threat. But, big data provides many opportunities for the accounting profession to grow as well. Either way, big data is a topic accounting cannot ignore.

### **Referências Bibliográficas**

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