



Dillard College of Business Administration

Syllabus: Accounting Information Systems, Fall 2020

ACCT 3023-101, MW 9:30 – 10:50 a.m.

ACCT 3023-102, MW 12:30 – 1:50 p.m.

Meets in DB Room 335

Contact Information

Instructor: Dr. Lin Wang

Office: Dillard 277

Office hours: Monday/Wednesday 11 -11:30 a.m. and 3 – 4:30 p.m., Friday 3 – 4 p.m., and by appointment.

Virtual office hours are available at above days and time via this Zoom [link](https://msutexas-edu.zoom.us/j/6940968428) at <https://msutexas-edu.zoom.us/j/6940968428>

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Course Materials

1. TEXT #1: Spiceland, Nelson, and Thomas, **Intermediate Accounting, Newest edition (10th edition)**, McGraw-Hill.

With Connect access code (access to Connect homework, e-book, LearnSmart, etc.)

REQUIRED: Students must buy a new code. Printed copy of textbook (loose-leaf) suggested.

TEXT #2: Williams and Johnson, **Computerized Accounting with QuickBooks Online, 4th edition** (2020 updates), Cambridge Business Publishers. ISBN: 978-1-61853-365-4. With access to MBC (myBusinessCourse, access to QBO e-lectures, e-book, quizzes, etc)

REQUIRED: Please purchase the 4th edition (2020 update) only, because previous editions are very different. Printed copy of textbook suggested. You may purchase it from MSU bookstore or publisher.

After you get the access codes to Connect and MBC, use the following links to register into this course (You can find detailed instruction in D2L under the folder “First Day of Class”):

The [link](https://connect.mheducation.com/class/wang-fall-2020-ais) to register in Connect is <https://connect.mheducation.com/class/wang-fall-2020-ais>

The [link](https://mybusinesscourse.com?code=1023-7101-3961) to register in MBC is <https://mybusinesscourse.com?code=1023-7101-3961>

2. You must have access to the Internet. (It will also be helpful to have access to a printer, but that is not mandatory.) QuickBooks Online software requires access to the Internet. All assignments will be completed online via Connect and MBC. The Desire2Learn (D2L) website will be utilized extensively for posting course materials, communications, discussions, and gradebook. You should regularly check D2L and the email hosted via D2L for important course information.
3. You must register a “Preferred” email address in Banner/WebWorld. This should be an email address that you monitor closely, since I will communicate with you periodically via email.

4. This course has been planned as a fully face-to-face course for Fall 2020. The class will meet in its regularly scheduled room but will utilize social distancing and an assigned seating chart. A livestreaming of each class meeting is also provided via Zoom for students who have arranged with me and the Disability Support Services due to underlying health or other urgent conditions. You must have a **computer with a webcam** to attend class via Zoom. Chromebooks and mobile devices will NOT work with online exams. When the university transitions to fully online after Thanksgiving remote instruction will be used for the last week of class. In the event of increased incidence and risk of COVID-19 that results in the university moving back to a shelter-in-place mode, the course instruction will transition to fully online. More instructions will be given at that time.

You must have the following skills for online course:

- Capable to use devices to communicate with other systems to access data, upload, download
- Proficient with email to create, send, respond, use attachments
- Ability to use presentation graphics such as PowerPoint to create slides, displays
- Skill to create multimedia presentations
- Ability to use word processing
- Capable of navigating systems such as D2L/Brightspace and the Internet
- Ability to navigating a Windows or MAC operating system to manipulate files using file manager, determine active printer, access installed applications, create and delete directories and files.

D2L/Brightspace offers tutorials to help the student become familiar with all of the tools and features of D2L. Students can find those on the Distance Education page [link](#) at <https://msutexas.edu/distance/resources.php>. D2L can be reached by D2Lhelp@msutexas.edu or 940-397-4785.

Course Description

Use of accounting data as an information system; general ledger programs and subprograms relevant to the basic accounting cycle.

Course Prerequisite

Basic computer skills are necessary prior to enrollment. Students must have completed both ACCT 2143 (grade of "C" or higher) and ACCT 2243 (grade of "C" or higher) AND must either (a) be majoring or minoring in accounting or (b) have consent of the chair.

Learning Goals

1. General Learning Goals

Problem solving and decision-making abilities through critical analysis, evaluation, and interpretation of business information. There will be instruction on the needed problem solving and decision making skills during class. Students will practice these skills in the assigned homework problems. Students' skills will be assessed through exams and projects.

2. Course Specific Learning Goals

This class is designed to give students a solid foundation and a sound understanding of how accounting information systems works. Both manual and computerized systems will be demonstrated. After completing this course, students should:

- Understand the steps in the accounting processing cycle.

- Be able to complete the accounting cycle of a company using a manual accounting information system.
- Know the basic skills to plan, build, and maintain a company's accounting system using QuickBooks Online software.
- Understand the concept of time value of money and be able to calculate present value and future value of a single amount and annuities.

Course Policies

1. Attendance Policy

Regular, on-time attendance is expected and roll will be taken. I follow the university's policies with respect to class attendance (See *Midwestern State University Undergraduate Catalog*). This catalog is electronic only and may be found on the MSU website using the Registrar button then University Catalogs button. University class attendance policy is then found under Registrar.

Following MSU policy, **you must wear a face mask to attend a face-to-face class meeting and practice social distancing. An assigned seating chart will be used to take roll. Use disinfectant to clean your seat and desk before seated. If you are sick, please stay home and notify the instructor immediately. With the instructor's permission, you are able to join a Zoom livestream meeting with the class via D2L. Attendance policy will credit physical classroom presence and online attendance equally.** You must join at the start of the class, stay in the meeting with your face visible through your webcam for the duration of the class, pay attention and expect to be asked to answer questions and provide comments.

Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Roll will be taken only once at the start of each class. **I reserve the right to deduct points from course grade for unexcused absences and tardiness.**

You are responsible for any material or announcements missed due to absence or tardiness. Note: An excused absence only excuses you from attending class. It does not change the deadline for turning in assignments, nor does it grant you a make-up exam.

2. Participation

Active participation by all students will make the class more interesting and enjoyable for everyone. There will also be a discussion forum on D2L for each chapter. By participating in class and online discussions, you contribute to your classmates' learning experiences. **Active participation both in class and on discussion forums are expected from every student. Participation is graded based on in class and D2L discussion forum participation. Each students must have at least 15 well thought and well written posts on D2L discussion forum.**

3. Instructor Drop:

"An instructor may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for a disruptive conduct." (Midwestern State University Student Handbook, p. 52)

4. Classroom Behavior

Your requirements for each class are as follows:

- Be on time and remain seated (except for emergencies)
- Be prepared (reading requirements)
- Remain awake and attentive and be prepared to engage in class discussions at all times
- Bring a **non-programmable 4-function calculator** for examinations

- **Turn off your cell phones**, laptops/tablets/similar devices and put them away, unless you are using your laptop or tablet for the ebook or to take notes.
- **No food or drinks** are permitted in the classroom, except clear water in a bottle with a cap (Dillard College of Business Administration policy).

5. Questions Regarding Course Grade

Grades are confidential by law. Therefore, I do not reveal grades over the telephone or by e-mail/fax. Grades will be posted on D2L. The course letter grade will be posted on Banner only. **Grades are not negotiated, you will receive the grade you earn, based on your performance on graded material in the class.**

6. Grading and Evaluation

Grading and evaluation for this course will be assigned as follows:

Table 1 Grading Scheme

Activity	Points
QuickBooks Certified User Exam (Calculated as exam percentage score out of 100 points, plus 20 points if passed)	100
Exam 1	100
Exam 2	100
QuickBooks assignments (15 x 4 points)	60
Connect Homework (4 x 15 points)	60
Data Analytics Projects	50
Participation (In class and D2L discussion forum)	30
Total Points	500

Your score in this class will be based on the points you earn out of the maximum 500 points. Minimum letter grades for this course will be assigned according to the table below.

Table 2 Letter Grade Assignment

Total Points Earned	Letter Grade
450-500	A
400-449	B
350-399	C
300-349	D
0-299	F

Lower Grade: I reserve the right to lower any student's final grade two letter grades (i.e., A to C, C to F) for:

- Unpreparedness in class when called upon, or,
- A negative, rude, unreasonably argumentative, or inattentive attitude in class, or,
- Repeatedly disrupting the class for any reason, or,
- Repeatedly leaving and returning to your class seat during class, or,
- Not showing respect for fellow classmates' questions, opinions, or class presentations, or,
- Violation of use of electronic devices or food and drink policies listed above, or,
- Repeated tardiness to class or,
- Violation of exam rules and procedures, or,
- Failure to strictly adhere to MSU Covid19 classroom behavioral policies and procedures.

Extra credit/curves: There is no extra credit or curve beyond any given during the semester, so don't ask! I cannot and will not offer extra credit or curves individually.

Midterm Progress Report: In order to help students keep track of their progress toward course objectives, the instructor for this class will provide a Midterm Progress Report through student's WebWorld account for students who are at risk of earning a D or an F. **Midterm grades will not be reported on the students' transcript; nor will they be calculated in the cumulative GPA.** They simply give students an idea of where they stand at the midpoint of the semester. Students earning below a C at the midway point should schedule a meeting with the professor and seek out free tutoring services from Tutoring and Academic Support (TASP), as well as the Academic Counselors.

7. Exam Protocol

You will need:

- 1) A ScanTron Form 882-E. These may be purchased at the MSU Bookstore (no ScanTron means no points).
- 2) Several No. 2 pencils for marking answers on your ScanTron.
- 3) A basic 4-function, non-programmable calculator with only a single line of display. You will **not** be permitted to use your cell phone as a calculator. If I see you with a **cell phone, watch, or glasses with a camera out for any reason during an exam, that will be considered cheating** and you will receive the maximum punishment allowed by the University.
- 4) Caps must be turned bill back during exams.

Caution: If you erase an answer on your ScanTron Form, the ScanTron grading machine may incorrectly grade your answers. Consequently, you must erase completely, if you erase a ScanTron answer. Additionally, your answer blocks must be completely shaded in to ensure proper grading. Items counted wrong by the ScanTron machine due to improper shading or erasing will receive zero points. For multiple choice questions, your exam is graded according to your ScanTron Forms, rather than your answers on the exam paper.

8. Exams

1) The QuickBooks Certified User Exam is required. The QuickBooks Certified User certification is an industry-recognized credential that effectively validates one's skills in QuickBooks accounting software. The certification program validates QuickBooks accounting skills while providing students with credentials that demonstrate real-world abilities to prospective employers. Once passed, test takers receive an official digital certificate representing their skills in QuickBooks, and can put the certificate on your resume!

You have 50 minutes to answer 50 questions in this exam. You must score 70% or higher to pass the exam. Your QuickBooks exam grade for this course consists of two parts: your percentage grade out of 100, plus 20 points if you pass it. If you score 70% on the exam, your exam grade for this course is $70+20 = 90$. If you score 60% on the exam, your exam grade for this course is 60 (You don't get the 20 points added because you fail to pass it). You may take a second attempt if you fail to pass on the first attempt. The second attempt must take place at the instructor's designated time, which is no later than 5pm Nov. 23, 2020. There is a fee to take the QuickBooks exam and our department/college covers the fee for each student for up to two attempts (You may get a second attempt if you failed to pass on the first attempt).

Make-up exam will be given *only* when you provide a satisfactory excuse for absence due to a legitimate and unavoidable conflict. **Documentation is required.** You must meet with me regarding non-emergency conflicts at least one week in advance. It is your responsibility to initiate scheduling a make-up prior to the regular scheduled exam. **No makeup exam will be given if you discuss the conflict with me after the regular scheduled exam. The makeup exam must be taken and completed at the instructor's designated time. There will be no other opportunity to make up an exam.**

All relevant information and documents on this exam is posted on D2L, including exam objectives, mapping of the textbook to exam objectives, etc. These are important documents that will help you prepare for the exam, so please review them carefully and practice a lot. There is also practice exam available to help you prepare. The practice exam allows a maximum of 30 attempts.

If you have to take this exam from home, you must notify the instructor at least one month prior to the exam date to schedule an online exam with Certiport, the exam administrator. Short notice cannot be accommodated because online exams have to follow schedules of Certiport and would involve a Certiport proctor, which is completely out of my control. Please keep in mind that even if you give early notice, your desired time slot may not be available and you may have to take the exam at other time. You must also ensure your computer and internet speed satisfy the requirements. Please read the following information carefully before you decide to take the exam from home:

- The [link](https://certiport.pearsonvue.com/Educator-resources/Exams-from-Home) for exam from home is <https://certiport.pearsonvue.com/Educator-resources/Exams-from-Home>
- Review the information and tutorial before taking the exam from home. The [link](https://certiport.pearsonvue.com/Educator-resources/Exams-from-Home/Test-Candidate) is <https://certiport.pearsonvue.com/Educator-resources/Exams-from-Home/Test-Candidate>
- [Link](https://certiport.pearsonvue.com/Support/Support-for-test-candidates/Custom-service) to reach technical support prior to and during the exam is <https://certiport.pearsonvue.com/Support/Support-for-test-candidates/Custom-service>

2) Exam 1 and Exam 2 cover what you learned in the Intermediate Accounting part, and may also include questions on QuickBooks. Exams will consist of multiple-choice questions, short answer, and/or problems-type questions. They will cover assigned chapters, in-class lectures, homework, and any assigned problems. Each exam is worth 100 points. Exam 2 is comprehensive.

Make-up exam will be given *only* when you provide a satisfactory excuse for absence due to a legitimate and unavoidable conflict. **Documentation is required.** You must meet with me regarding non-emergency conflicts at least one week in advance. It is your responsibility to initiate scheduling a make-up prior to the regular scheduled exam. **No makeup exam will be given if you discuss the conflict with me after the regular scheduled exam. There is only one make-up exam opportunity for the semester. The makeup exam must be taken and completed at the instructor's designated time, which is no later than 5pm Nov. 23, 2020. There will be no other opportunity to make up an exam.**

If you miss Exam 1 for any reason, Exam 2 will receive extra weight by also counting (on a percentage basis) as the grade for the missed exam. In addition, if you do not miss any exams and your percentage grade on Exam 2 is higher than your Exam 1, your percentage grade on Exam 2 will be substituted for your grade on Exam 1, thus causing your Exam 2 to carry extra weight.

If an exam is to be administered online in D2L, you must have installed Repondus lockdown browser to your computer and have a webcam for Respondus monitor to work. You also must complete a practice test in D2L and have all technical issues resolved prior to an actual exam. Moffett Library will have webcams available to borrow in the event one is needed for an exam. Chromebooks and mobile devices will NOT work with online exams.

Incomplete Grade Policy: A grade of "incomplete" is given **only** in the case of emergencies and **comprehensive** documentation of the situation is required.

9. Assignments

QuickBooks Assignments: QuickBooks assignments are on myBusinessCourse (MBC), and may include assigned readings, eLectures, practice quizzes, and chapter quizzes. Each assigned quiz is worth 4 points. A total of 15 quizzes with the highest grades will be counted toward course grade. There are two types of quizzes: practice quiz and chapter quiz. The practice quizzes are based on practice exercises in the textbook. You have unlimited attempts on practice quizzes, and the highest

attempt will be counted. The chapter quizzes are based on what you learned from each chapter and are mainly consist of multiple choice questions. Chapter quizzes are designed to check your knowledge of QuickBooks. Each chapter quiz has 10 questions and must be completed in 15 minutes once started. There are 2 attempts allowed for each chapter quiz, and the highest attempt will be counted.

Completing the assignments are extremely important because they help you prepare for the QuickBooks Certified User Exam. Due dates of assignments are posted on MBC. **Late submission will always get zero point, no matter the reason.** I highly suggest you to watch the pre-recorded videos in e-Lectures to assist your learning of QBO.

If you need any help on MBC, contact Student Support at 630-504-0505 or email support at the following [link](http://www.myBusinessCourse.com/support) at www.myBusinessCourse.com/support

If you have a technical question on QuickBooks, use the “QuickBooks Online Support” chat tool found on this [link](http://www.intuit.com/partners/education-program/support/) at www.intuit.com/partners/education-program/support/

Connect Homework Assignments: Connect homework assignments are due by the date and time posted on Connect (may be different from the syllabus). The four homework assignments with the highest scores will be counted toward the course grade. Monitor due dates and times for homework carefully. Late completion will receive a grade of zero. You will have unlimited attempts at online homework problems, so **submit your homework each time you work on it.** Note that any website, including Connect, can go down from time to time. **Do not wait until the last minute to submit your assignment. Late homework will always get zero point, no matter the reason, no excuses including Connect being down.**

To access Connect, you will need a registration code which can be purchased in the bookstore or from the McGraw-Hill website. If you have technical problems with the software, you need to contact customer service ((800) 331-5094 or [website](http://mpss.mhhe.com/) at <http://mpss.mhhe.com/>). The instructor will not be able to resolve any technical issues.

Data Analytics Projects: Projects are due on Dec. 4, 2020. Late submission will receive zero point, no matter the reason.

Connect SmartBook Pre-chapter assessments: I highly suggest you to complete pre-chapter reading and questions on Connect prior to attending lectures over that chapter. Due dates are posted on Connect. Late submission is not accepted. The pre-chapter assessments allow you to read the chapter in the most efficient and productive manner by specifically providing the most important material to you at the time you are studying. The pre-chapter assessment questions will take approximately 30 minutes, though there is no time limit, and it involves reading key areas of the chapter while demonstrating mastery of the concepts in Connect. If you complete pre-chapter assessment questions for all the chapters, I might give extra credit when calculating your final course grade.

10. Academic Integrity

Regarding academic honesty and student behavior, students are referred to the Student Honor Creed of the Midwestern State University Undergraduate Catalog 2019-2020. This catalog is electronic only. It may be found on the MSU website using the Registrar button, then the University Catalogs button, then Student Life button. Violation of any of the guidelines in the MSU Student Honor Creed is an academic integrity violation. In short, cheating, collusion, and plagiarism will not be tolerated. The term “cheating” generally means representing someone else’s work as your own and includes, but is not limited to:

- Failing to report to your professor any suspicion of cheating on exams.
- Acting with intent to promote or assist cheating, including soliciting, encouraging, directing, or aiding attempts of fellow students to cheat before, during, or after an exam.
- Soliciting information about exam questions from students who have taken a test.
- Intentionally or negligently aiding someone taking an exam or quiz.
- Looking or glancing at another student's exam while the exam is being taken.
- Soliciting answers from a fellow student during an exam or quiz.
- Using a cellphone or any electronic device as an aid to find answers while taking a test.
- Using any device to record a test, including eyeglasses, cellphones, watches, and calculators.
- Acquiring an exam or quiz or other academic testing material without the express permission of the professor who authored the exam.
- Copying, disseminating, spreading, circulating, sharing, or publicizing any questions on an exam given for credit.
- Violation of exam rules and procedures.
- Violation of MSU Covid19 behavioral policies and procedures.

Academic integrity violations are grounds for being dropped from this class with an F and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

11. Americans with Disabilities Act

This class follows the guidelines suggested by the Center for Counseling and Disabilities Services for those students who qualify for disability services. See Midwestern State University Undergraduate Catalog 2014-2016. Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided. **You must provide the documentation to the Instructor within the first two weeks of the semester.**

12. Syllabus Change Policy

This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated in class and may or may not result in document changes. The number of homework assignments is subject to change. Assignment due dates and exam dates are also subject to change. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

13. Additional Information

- If you miss a class, you should always contact one of your classmates. It is your sole responsibility to find out what you missed, such as what was covered in the lecture or changes in homework assignments, class schedule, assignment due dates, or exam dates. It is not the instructor's responsibility to individually inform students of the changes.
- Communication between a student and professor is a good thing. Please feel free to communicate with me anytime. You are welcome to see me during office hours, make an appointment, and/or email me anytime. I will try to respond to your emails as soon as possible. If I do not respond to your email in a reasonable time, please resend it to me or call my office.
- **Campus Concealed Handgun Carry Statement** – Senate Bill 11 passed by the 84th Texas Legislature allows licensed handgun holders to carry concealed handguns on campus, effective August 1, 2016. Areas excluded from concealed carry are appropriately marked, in accordance with state law. For more information regarding campus carry, please refer to the University's [webpage](https://mwsu.edu/campus-carry/rules-policies) at <https://mwsu.edu/campus-carry/rules-policies>.

Table 3 Tentative Course Schedule

Week	Day	Date	Class Topics	To Do List, Estimated Due dates of Homework Assignments and Quizzes
1	M	08/24	Syllabus and Course Overview; Intermediate Accounting: Chapter 2 – Review of the Accounting Process;	Must get access code to Connect (for Intermediate Accounting), and access to MBC (for QBO) by Aug. 31, 2020 ; You may use a 2-week free courtesy access at first, but must purchase the code for the semester before the free access expires.
	W	08/26	Intermediate Accounting: Chapter 2	
2	M	08/31	Intermediate Accounting: Chapter 2	Connect HW – Ch.2 Due: 09/06 at 11 p.m.
	W	09/02	Intermediate Accounting: Chapter 2; QBO (Chapters 1, 2 & Appendix B);	Move around in QBO using test drive company.
3	M	09/07	Labor Day - No Classes Scheduled	
	W	09/09	QBO (Chapters 1, 2 & Appendix B);	QBO Ch.1 quizzes due 09/13 at 11 p.m. QBO Ch.2 quizzes due 09/13 at 11 p.m.
4	M	09/14	QBO (Chapters 3,4);	
	W	09/16	QBO (Chapters 3,4);	QBO Ch.3 quizzes due 09/20 at 11 p.m.
5	M	09/21	QBO (Chapters 3,4);	
	W	09/23	QBO (Chapters 3,4); Review for Exam 1	QBO Ch.4 quizzes due 09/25 at 11 p.m.
6	M	09/28	Exam 1: Intermediate Accounting - chapter 2 and QBO chapters 1,2,3,4, appendix B	
	W	09/30	QBO (Chapter 5,6,7);	QBO Ch.5 quizzes due 10/04 at 11 p.m.
7	M	10/05	QBO (Chapter 5,6,7);	QBO Ch.6 quizzes due 10/08 at 11 p.m.
	W	10/07	QBO (Chapter 7,8,9);	QBO Ch.7 quizzes due 10/11 at 11 p.m. QBO Ch.9 quizzes due 10/11 at 11 p.m.
8	M	10/12	QBO (Chapters 10,11, appendix);	QBO Ch.10 quizzes due 10/15 at 11 p.m. QBO Ch.11 quizzes due 10/15 at 11 p.m.
	W	10/14	QBO Certified User Exam Review;	Register Certiport account before taking QBCU exam, must remember username and password; Do QBO practice exams
9	M	10/19	QuickBooks Certified User Exam	

	W	10/21	Intermediate Accounting: Chapter 3 – Balance Sheet and Financial Disclosures;	Connect HW – Ch.3 Due: 10/25 at 11 p.m.
10	M	10/26	Intermediate Accounting: Chapter 4 – Income Statement, Comprehensive Income, and Statement of Cash Flows;	
	W	10/28	Intermediate Accounting: Chapter 4	Connect HW – Ch.4 Due: 11/01 at 11 p.m.
11	M	11/02	Intermediate Accounting: Chapter 5 – Time Value of Money	
	W	11/04	Intermediate Accounting: Chapter 5	
12	M	11/09	Intermediate Accounting: Chapter 5	
	W	11/11	Intermediate Accounting: Chapter 5; Intermediate Accounting: Chapter 1 – Environment and Theoretical Structure of Financial Accounting	Connect HW – Ch.5 Due: 11/15 at 11 p.m.
13	M	11/16	Intermediate Accounting: Chapter 1; Review for Exam 2	Connect HW – Ch.1 Due: 11/16 at 11 p.m.
	W	11/18	Exam 2: Comprehensive	
14	M	11/23	Data Analytics Projects	
	W	11/25	Thanksgiving Break - No Classes Scheduled	
15	M	11/30	Online class – Data Analytics Projects	
	W	12/02	Online class – Data Analytics Projects	
	F	12/04		Data Analytics Projects due: 12/04 at 11p.m. Last day to drop a class and receive a “W” @ 4:00 p.m. Drops after 12/04 receive an “F”