



## Dillard College of Business Administration

### Syllabus: Accounting Information Systems, Fall 2021

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

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### Contact Information

Instructor: Dr. Lin Wang

Office: Dillard 277

Office hours: Monday/Wednesday 8:45 – 9:30 am & 1:15 – 2 pm; Tuesday 9:30 – 11:30 am;  
and by appointment

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### Course Materials

1. TEXT #1: Spiceland, Nelson, and Thomas, **Intermediate Accounting, Newest edition (10<sup>th</sup> 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, 5th edition** (2021 updates), Cambridge Business Publishers. ISBN: 978-1-61853-430-9. With access to MBC (myBusinessCourse, access to QBO e-lectures, e-book, quizzes, etc)

REQUIRED: Please purchase the 5<sup>th</sup> edition (2021 update) only, because previous editions are very different. Printed copy of textbook suggested. You may purchase it from MSU bookstore or the publisher.

After you get the access codes to Connect and MBC, use the following links to register into this course:

The [link](https://connect.mheducation.com/class/l-wang-fall-2021-ais) to register in Connect is <https://connect.mheducation.com/class/l-wang-fall-2021-ais>

The [link](https://mybusinesscourse.com/?code=1053-3701-8781) to register in MBC is <https://mybusinesscourse.com/?code=1053-3701-8781>

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.

## 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.

If you know in advance that you are going to miss a class, please contact me *before* that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible. If you must leave early, contact me **before** class begins. **Documentation of excuses is required.** If you do not contact me, your absence will be unexcused.

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. **At the instructor's discretion, a deduction to the course grade may be assessed 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

Learn is a verb, which means it is an action or activity. Learning requires action and effort on your part. Participation, especially when I ask a question in class, is encouraged and will help you learn. However, it sometimes happens that a few individual students dominate the discussion. That has a negative impact on the class as a whole. If this happens, I will ask those students to please be mindful of the need to include other students and ask them to scale back their participation. Also, if you have a question or comment, please raise your hand and wait to be recognized. **Active participation is expected from every student.**

## 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	100
Exam 1	100
Exam 2	100
Final Exam	100
QuickBooks assignments (18 x 4 points)	72
Data Analytics Projects	60
Connect Homework (4 x 15 points)	60
Connect SmartBook (4 x 2 points)	8
<b>Total Points</b>	<b>600</b>

Your score in this class will be based on the points you earn out of the maximum 600 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
540-600	A
480-539	B
420-479	C
360-419	D
0-359	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 is calculated based on your percentage grade out of 100. You can 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 Dec. 3, 2021. There is a fee to take the QuickBooks exam and our college covers the fee for each student.

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.

**2) Exam 1, Exam 2, and Final Exam** cover what you learn in the Intermediate Accounting part of this course, and 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. Final exam is comprehensive.

Make-up exam will be given *only* to students with conflicts involving authorized University activities or having verified medical circumstances. **Documentation is required.** You must meet with the instructor 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 it with the instructor after the regular scheduled exam. The makeup exam must be taken and completed at the instructor's designated time. At the instructor's discretion, a deduction may be assessed for a late assessment/submission.**

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

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 21 quizzes will be given. 17 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. 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. You have unlimited attempts on all quizzes, 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](http://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/](http://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:** You will work on Excel and Tableau Projects and submit on D2L. You must work on these projects by yourself. You should never share your work with anyone and never copy others' work. Violation of these rules will be considered cheating and results in a grade of zero for the projects. Late submission will also receive zero point, no matter the reason.

**Connect SmartBook Pre-chapter assessments:** You have to complete assigned pre-chapter reading and practice on Connect SmartBook prior to attending lectures over that chapter. Due dates are available on Connect. 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. It is a personalized system and helps prepare you to learn at a higher level in class, participate and also prepares you for exams. Each pre-chapter assessment will take approximately 30 minutes or longer, though there is no time limit, and it involves reading key areas of the chapter while demonstrating mastery of the concepts in Connect. Your score on these is based on completion and you are not scored lower for incorrect answers. You are only asked to work on each module until it is 100% complete. Late completion receives a grade of zero. Four SmartBook assignments with higher scores would count, and the one with the lowest score would be dropped.

## 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	08/23	Syllabus and Course Overview; Intermediate Accounting: Chapter 2 – Review of the Accounting Process;	Must purchase access to <b>Connect</b> (for Intermediate Accounting) by <b>Aug. 25</b> , and access to <b>MyBusinessCourse</b> (for QBO) by <b>Sep. 8</b> . Each access is available with a new copy of textbook purchased. Read IA-Chapter 2; Do SmartBook – Ch.2
	W	08/25	Intermediate Accounting: Chapter 2	<a href="#">Connect SmartBook – Ch.2</a> Due: 8/27 at 11 p.m.
2	M	08/30	Intermediate Accounting: Chapter 2	
	W	09/01	Intermediate Accounting: Chapter 2;	<a href="#">Connect HW – Ch.2</a> Due: 09/03 at 11 p.m.
3	M	09/06	Labor Day - No Classes Scheduled	
	W	09/08	QBO (Chapters 1, 2 & Appendix B);	QBO Ch.1 quizzes due 09/10 at 11 p.m. QBO Ch.2 quizzes due 09/10 at 11 p.m.
4	M	09/13	QBO (Chapters 3,4,5);	
	W	09/15	QBO (Chapters 3,4,5);	QBO Ch.3 quizzes due 09/17 at 11 p.m.
5	M	09/20	QBO (Chapters 3,4,5);	
	W	09/22	QBO (Chapters 3,4,5); Review for Exam 1	QBO Ch.4 quizzes due 09/24 at 11 p.m. QBO Ch.5 quizzes due 09/24 at 11 p.m.
6	<b>M</b>	<b>09/27</b>	<b>Exam 1: Intermediate Accounting - chapters 2 and QBO chapters 1,2,3,4,5, appendix B</b>	
	<b>W</b>	<b>09/29</b>	QBO (Chapter 6,7,8);	QBO Ch.6 quizzes due 10/01 at 11 p.m.
7	M	10/04	QBO (Chapter 6,7,8);	QBO Ch.7 quizzes due 10/08 at 11 p.m.
	W	10/06	QBO (Chapter 8, 9,10);	QBO Ch.8 quizzes due 10/08 at 11 p.m. QBO Ch.9 quizzes due 10/08 at 11 p.m.
8	M	10/11	QBO (Chapter 9,10,11);	QBO Ch.10 quizzes due 10/15 at 11 p.m. QBO Ch.11 quizzes due 10/15 at 11 p.m. Do QBO practice exams



	W	10/13	QBO Certified User Exam Review;	Register Certiport account before taking QBO Certified User Exam. Must remember username and password;
9	<b>M</b>	<b>10/18</b>	<b>QuickBooks Certified User Exam</b>	
	W	10/20	Intermediate Accounting: Chapter 3 – Balance Sheet and Financial Disclosures;	<a href="#">Connect SmartBook – Ch.3</a> Due: 10/22 at 11 p.m.
10	M	10/25	Intermediate Accounting: Chapter 3; Chapter 4 – Income Statement, Comprehensive Income, and Statement of Cash Flows;	<b>Last day to drop a class and receive a “W” @ 4:00 p.m.</b> <b>Drops after 10/25 receive an “F”</b>
	W	10/27	Intermediate Accounting: Chapter 4	<a href="#">Connect SmartBook – Ch.4</a> Due: 10/29 at 11 p.m. <a href="#">Connect HW – Ch.3</a> Due: 10/29 at 11 p.m.
11	M	11/01	Intermediate Accounting: Chapter 4;	<a href="#">Connect HW – Ch.4</a> Due: 11/05 at 11 p.m.
	W	11/03	Intermediate Accounting: Chapter 5 – Time Value of Money	<a href="#">Connect SmartBook – Ch.5</a> Due: 11/05 at 11 p.m.
12	M	11/08	Intermediate Accounting: Chapter 5	
	W	11/10	Intermediate Accounting: Chapter 5	Excel Data Analytics Project Due: 11/12 at 11 p.m.
13	M	11/15	Intermediate Accounting: Chapter 5; Intermediate Accounting: Chapter 1 – Environment and Theoretical Structure of Financial Accounting	<a href="#">Connect HW – Ch.5</a> Due: 11/19 at 11 p.m.
	W	11/17	Intermediate Accounting: Chapter 1;	<a href="#">Connect SmartBook – Ch.1</a> Due: 11/19 at 11 p.m. <a href="#">Connect HW – Ch.1</a> Due: 11/19 at 11 p.m.
14	M	11/22	Review for Exam 2	
	W	11/24	Thanksgiving Break - No Classes Scheduled	
15	<b>M</b>	<b>11/29</b>	<b>Exam 2: Intermediate Accounting - Chapters 1,3,4,5</b>	
	W	12/01	Final Exam Review	Tableau Data Analytics Project Due: 12/03 at 11 p.m.
16	<b>M</b>	<b>12/06</b>	<b>Comprehensive Final Exam</b> 8:00am – 10:00am for the class that meets at 9:30am; 10:30am – 12:30pm for the class that meets at 11am.	