



## Dillard College of Business Administration

### Syllabus: Accounting Applications, Spring 2023

ACCT 3003-201, MW 2 – 3:20 p.m.

Meets in DB Room 306

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#### Contact Information

Instructor: Dr. Lin Wang

Office: Dillard 277

Office hours: Monday/Wednesday 9 - 11 a.m., Tuesday 11 a.m. – 12 p.m., and by appointment.

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#### Course Materials

1. Textbook:

- 1) **Required:** Williams and Johnson, **Computerized Accounting with QuickBooks Online, 6th edition** (2022 updates), Cambridge Business Publishers. ISBN: 978-1-61853-507-8. With access to MBC (myBusinessCourse, access to QBO e-lectures, e-book, quizzes, etc)

Please purchase the 6<sup>th</sup> edition (2022 update) only, because previous editions are very different. Printed copy of textbook suggested.

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

The [link](https://mybusinesscourse.com/?code=1084-3602-5604) to register in MBC is <https://mybusinesscourse.com/?code=1084-3602-5604>

- 2) **Required:** You must purchase the access to Excel assignments and Exams at this [link](https://portal.excelpreparation.com): <https://portal.excelpreparation.com>
- 3) Other recommended textbooks (not required):

**Using Microsoft Excel and Access 2016 for Accounting - 5th Edition** by Glenn Owen; Publisher: Cengage Learning (ISBN-13: 978-1337109048; ISBN-10: 1337109045, ebook only 978-1337109048)

**J.K. Lasser's Your Income Tax 2021: For Preparing Your 2020 Tax Return** (December, 2020) by J.K. Lasser Institute; Publisher: Wiley (ISBN-13: 978-1119742241)

2. You must have access to the Internet. (It will also be helpful to have access to a printer, but that is not mandatory.) The Desire2Learn (D2L) website will be utilized extensively for posting course materials, communications, discussions, and gradebook.
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**

This course is specifically tailored for non-accounting majors; it will focus on: building and understanding financial statements, using accounting software for bookkeeping purposes (currently using QuickBooks Online), preparing personal federal income tax returns, using Microsoft Excel software for accounting purposes, etc.

This course will not count towards an accounting minor, will not count towards accounting hours needed to sit for the CPA exam, and will not count as an upper-level accounting elective for accounting majors or minors. As previously stated, this course is for majors other than accounting; it may not be taken by accounting majors or minors to satisfy accounting requirements.

## **Course Prerequisite**

Many of the skills required for success in this course are components of the general education requirements. Basic computer skills are necessary prior to enrollment. To enroll in ACCT 3003, you must have previously passed ACCT 2143 (Financial Accounting) and ACCT 2243 (Managerial Accounting)—each with a grade of “D” or higher.

## **Learning Goals**

### **1. General Learning Goals**

ACCT 3003 is an elective course for non-accounting business majors and minors, and supports the program learning goals and objectives as shown below.

ACCT 3003 requires the usage of D2L learning management system, the irs.gov and other tax sites/applications, QuickBooks Online, and spreadsheet software (Microsoft Excel) for accounting purposes with the learning objective being to ensure our graduates are able to utilize available technology for business applications, in support of the learning goal of technologically preparing our students.

### **2. Course Specific Learning Goals**

This class is designed to help give you a strong foundation and a solid understanding of how systems are configured and used to capture, store, and utilize accounting information. In this class, computerized systems will be demonstrated. Upon completion of this course, the student will be fully capable of setting up and utilizing basic computerized accounting information systems (AIS). Specifically, a student who successfully completes this course should be capable of performing the following AIS tasks as part of a computerized accounting information system:

- Setting up a new company
- Recording operating activities: - Sales and cash receipts

- Purchases and cash payments
- Recording investing and financing activities
- Entering adjusting entries
- Generating financial statements and reports

This class is also designed to give students a general understanding of the federal individual income tax including how to prepare a typical 1040, common schedules, and common forms. Extensive Microsoft Excel skills will also be developed.

## 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 Exam	100
Microsoft Excel Exam	100
Tax Exam	100
Comprehensive Final Exam	100
QuickBooks Assignments (4*18)	72
Microsoft Excel Assignments (4*4)	16
Tax Assignments (6*2)	12
<b>Total Points</b>	<b>500</b>

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

Each exam may be administered on paper or on the lab computers. Exams may consist of multiple-choice questions, short answer, and/or problems-type questions. Exams will cover assigned chapters, in-class lectures, and any assigned problems. All examinations are equally weighted at 100 points each. 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 one midterm exam 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 your lowest midterm exam, your percentage grade on the Final Exam will be substituted for your grade on the lowest midterm exam, 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 18 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. There are unlimited attempts allowed for each quiz, and the highest attempt will be counted.

Due dates of assignments are posted on MBC. 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/)

**Microsoft Excel Assignments:** students will complete these assignments and submit for grading.

**Tax Assignments:** students will complete these assignments and submit for grading.

**Late submission of any assignment will always get zero point, no matter the reason. Students are expected to complete all assignments independently. Do not share your assignment with anyone or copy other's work. It is considered as a violation of Academic Integrity (See section 10 below).**

## 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>.

#### **14. Student Responsibility to the Professor:**

The first obligation, particularly operative the first day of class, is to read and understand the content of this syllabus. The second obligation is to be devoted to learning the material assigned in class by doing the assigned readings and briefing the assigned cases. College is supposed to be a demanding and at times an uncomfortable experience. College is where a student leaves behind the rote learning of high school and accepts the anxiety, discomfort, and challenge of complexity that leads to the acquisition of deeper knowledge and improved critical thinking skills. You should expect me to spur your achievement rather than raise your self-esteem. You will not pass this class if you expect to exchange oxygen for carbon dioxide for 15 weeks. College is not supposed to be easy. You should pursue your studies seriously with rigor. There is ample time to be both a serious student and enjoy extracurricular activities in college. However, there should be no doubt that organizing your study time is your highest priority. You should understand that I do not give grades; you earn them. Extra credit is not available to correct your poor performance on tests and assignments. Grades are earned based on objective performance on scheduled assessments, regardless extraneous circumstances causing problems with your performance. An excellent student who attends a good college is an excellent student. Likewise, a lousy student who attends a good college is still a lousy student. Your priorities are 100% your responsibility. Self-accountability is the most important attribute leading earning a grade.

Table 3 Tentative Course Schedule



Week	Day	Date	Class Topics	Estimated Due dates of Assignments
1	M	01/16	Martin Luther King's Birthday - No Classes Scheduled	Get access to MBC by the first week of class;
	W	01/18	Syllabus and Course Overview; Review the accounting cycle;	
2	M	01/23	Review the accounting cycle; QBO (Chapters 1, 2 & Appendix B);	
	W	01/25	QBO (Chapters 1, 2 & Appendix B);	QBO Ch.1 assignments due 01/27 at 11 p.m.
3	M	01/30	QBO (Chapters 1, 2 & Appendix B);  QBO (Chapter 3);	QBO Ch.2 assignments due 02/03 at 11 p.m.  QBO Ch.3 assignments due 02/03 at 11 p.m.
	W	02/01	QBO (Chapters 3, 4);	
4	M	02/06	QBO (Chapters 4);	QBO Ch.4 assignments due 02/10 at 11 p.m.
	W	02/08	QBO (Chapters 5, 6);	QBO Ch.5 assignments due 02/10 at 11 p.m.
5	M	02/13	QBO (Chapters 6);	QBO Ch.6 assignments due 02/17 at 11 p.m.
	W	02/15	QBO (Chapter 7);	QBO Ch.7 assignments due 02/17 at 11 p.m.
6	M	02/20	QBO (Chapters 8, 9);	QBO Ch.8 assignments due 02/24 at 11 p.m.  QBO Ch.9 assignments due 02/24 at 11 p.m.
	W	02/22	QBO (Chapter 9, 10);	QBO Ch.10 assignments due 02/24 at 11 p.m.
7	M	02/27	QBO (Chapter 11);	QBO Ch.11 assignments due 02/28 at 11 p.m.
	<b>W</b>	<b>03/01</b>	<b>QBO Exam</b>	

8	<b>M</b>	<b>03/06</b>	<b>QBO Certification Exam (optional)</b>	Register Certiport account before taking QBO Certification Exam, must remember username and password;
	W	03/08	Individual Income Tax	
9	<b>M</b>	<b>03/13</b>	<b>Spring Break - No Classes Scheduled</b>	
	W	03/15	<b>Spring Break - No Classes Scheduled</b>	
10	<b>M</b>	<b>03/20</b>	Individual Income Tax	<b>Last day to drop a class and receive a "W" @ 4:00 p.m. Drops after 03/20 receive an "F"</b>
	W	03/22	Individual Income Tax	
11	<b>M</b>	<b>03/27</b>	Individual Income Tax	
	W	03/29	Individual Income Tax	Tax HW#1&2 due 04/03 before class
12	<b>M</b>	<b>04/03</b>	<b>Tax Exam</b>	<b>Must get access to Excel assignments before class on 04/05</b>
	W	04/05	Microsoft Excel	Excel HW #1 due 04/07
13	<b>M</b>	<b>04/10</b>	Microsoft Excel	Excel HW #2 due 04/14
	W	04/12	Microsoft Excel	
14	<b>M</b>	<b>04/17</b>	Microsoft Excel	Excel HW #3 due 04/21
	W	04/19	Microsoft Excel	Excel HW #4 due 04/21
15	<b>M</b>	<b>04/24</b>	Microsoft Excel	
	<b>W</b>	<b>04/26</b>	<b>Microsoft Excel Exam</b>	
16	<b>M</b>	<b>05/01</b>	Review for Final Exam	
	<b>W</b>	<b>05/03</b>	<b>Final Exam</b>	