



## **Course Syllabus: Accounting Information Systems**

Dillard College of Business Administration

ACCT 3023-101

Fall 2026

### **Contact Information**

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### **Course Description**

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

Prerequisite(s): 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.

### **Textbook & Instructional Materials**

Required TEXT #1: Connect Access and Textbook for Spiceland, Nelson, and Thomas, Intermediate Accounting, 11th edition (2025 release), McGraw-Hill.

Use this [link](#) to enroll in this course on Connect to complete the assignments online.

Required TEXT #2: Hartley, QuickBooks Online: Comprehensive, Academic Year 2026-2027, Labyrinth Learning.

Use this [link](#) to enroll in this course on eLab to complete the assignments online.

Required digital materials for these textbooks are part of the Courseware Access and Affordability Program at MSU Texas. Students are charged for required course materials on their student account with the Business Office. The payment

is for three semesters of this text as it will be used by two subsequent accounting classes. Any students who wish to opt-out of the Program and purchase the required course materials on their own must do so prior to the date provided by the bookstore. Opt-out instructions are sent to students' official my.msutexas.edu email address after the first day of class. Please contact the MSU Bookstore if you have any questions about the opt-out process.

## **Learning Goals**

### 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.

### 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.

## **Student Handbook**

Refer to: [Student Handbook](#)

## **Academic Misconduct Policy & Procedures**

Academic Dishonesty: Cheating, collusion, using any form of AI tools for assignments and exams, and plagiarism (the act of using source material of other persons, either published or unpublished, without following the accepted techniques of crediting, or the submission for credit of work not the individual's to whom credit is given).

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 while taking a test.
- Having any AI device around you during the exam regardless of usage, including AI glasses, cellphones, and smart watches.
- 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.

The minimum penalty is an "F" in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

Additional guidelines on procedures in these matters may be found in the Office of Student Conduct.

[Office of Student Conduct](#)

## Grading

Grades are not negotiated, you will receive the grade you earn, based on your performance on graded material in the class. Grading and evaluation for this course will be assigned as follows:

*Table 1: Points allocated to each assignment*

| Assignments                             | Points |
|-----------------------------------------|--------|
| Exam 1                                  | 100    |
| Exam 2 (QuickBooks Certified User Exam) | 100    |
| Comprehensive Final Exam                | 100    |
| QuickBooks Assignments (15 x 4 points)  | 60     |
| Connect Homework (5 x 10 points)        | 50     |
| Connect SmartBook (5 x 8 points)        | 40     |
| Attendance                              | 50     |
| Total Points                            | 500    |

**Assignments are important practices. Every single assignment counts toward your grade.** So please hold yourself accountable and don't miss any assignment as there is no extension of due dates for missed assignments.

At the instructor's discretion, a deduction not limited to 50 points to the course grade will be assessed for repeated absences and tardiness.

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: Total points for final letter grade.

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

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

**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 absences or tardiness, 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,
- Violation of exam rules and procedures.

**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 academic advisor to discuss ways to improve performance.

## Homework

**QuickBooks Assignments:** QuickBooks assignments are on eLab, and may include assigned readings, practices and quizzes. You have three attempts on all quizzes, and the highest attempt will be counted. Fifteen assignments with the highest grades will be counted toward overall grade.

Completing the practices and assignments are extremely important because they help you prepare for the QuickBooks Certified User Exam. Due dates of assignments are posted on eLab. **Late submission will always get zero point, no matter the reason.**

If you need any help on eLab, contact Student Support at 1-800-522-9746 (Hours: Monday - Friday, 8:30am to 6:00pm CST) or at the following [link](https://www.lablearning.com/connect-contact-us.html) at <https://www.lablearning.com/connect-contact-us.html>

**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.

**Connect Homework Assignments:** Connect homework assignments are due by the date and time posted on Connect (may be different from the syllabus). 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.**

**\*Late assignments will always receive zero points, no matter the reason. There is no extension of due dates for missed assignments per individual request, so don't ask. Keep in mind that the due date is NOT the day you start working on an assignment, but the deadline for submission. You should start working on assignments as soon as the materials have been covered in class.**

If you have technical problems with Connect, you need to contact customer service ((800) 331-5094 or website at <http://mpss.mhhe.com/>). The instructor will not be able to resolve any technical issues.

## 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 the resume!

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. 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. These are important documents that will help you prepare for the exam, so please review them carefully and practice frequently.

**2) Exam 1 and Final Exam** cover what you learn in the Intermediate Accounting part of this course. 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 and mandatory for everyone.

**No make-up exam will be given.** If you miss Exam 1, you will receive a zero for the missed exam. In that case, you will use the final exam grade to replace the grade for Exam 1. In addition, if you do not miss any exams and your percentage grade on the final exam is higher than Exam 1, your percentage grade on the final exam will replace your Exam 1 grade. Athletes traveling during an exam time must coordinate the exam prior to departure.

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

For exams, you will need the following:

- 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.

- 4) Caps must be turned in back during exams.
- 5) **Any form of electronic devices and AI tools are strictly prohibited.** These include but are not limited to cellphones, smartwatches, and AI glasses. If you have such devices around you or you wear them during the exam, you will receive a grade of zero regardless of usage.

### **Important Dates**

- Last Day to drop with a grade of "W:" November 23, 2026. Check date on [Academic Calendar](#).
- Refer to: [Drops, Withdrawals & Void](#)

### **Desire-to-Learn (D2L)**

Extensive use of the MSU D2L program is a part of this course. Each student is expected to be familiar with this program. You can log into [D2L](#) through the MSU Homepage. If you experience difficulties, please contact the technicians listed for the program.

### **Attendance**

Regular, on-time attendance is expected and **roll will be taken at the beginning of each class at 11:00AM**. If you know in advance that you are going to miss a class or have to leave early, please contact the instructor before that class. If you must miss a class due to illness or other emergency, please contact the instructor as soon as possible and submit your doctor's note. Documentation of excuses must be submitted to the instructor before your absence occurs or on the day of the absence if it is an emergency. Late submission is not accepted. Whether the document is accepted is at the discretion of the instructor. If you do not provide documentation for your absence, such as a doctor's note or an official letter from the university for athletes travelling, your absence will be unexcused and will result in grade deduction.

Tardiness is not acceptable. Tardy arrival is rude to the instructor and disruptive to your classmates. Roll will be taken only once at the start of each class at 11:00AM. Anyone entering the classroom at **11:02AM or later** is tardy and will receive grade deduction.

***\*For each of the first TWO unexcused absences, 5 points will be deducted from course grade. Each additional unexcused absence beyond two will result in 10 points deduction. Each tardiness beyond the first two will result in 5 points deduction from course grade. Total deduction is NOT capped by 50 points, which means grade deduction will continue after 50 points have been deducted when more absences/tardiness***

***occur. Students should check the attendance record on D2L every class day to ensure they are on track.***

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.

### **Online Computer Requirements**

It is your responsibility to have (or have access to) a working computer in this class. ***\*Assignments and tests are due by the due date, and personal computer technical difficulties will not be considered reason for the instructor to allow students extra time to submit assignments, tests, or discussion postings.*** Computers are available on campus in various areas of the buildings as well as the Academic Success Center. ***\*Your computer being down is not an excuse for missing a deadline!!***

### **Recording Classes**

***\*Recording classes is generally prohibited without the professor's explicit permission.*** Such recordings, when permitted, are for personal use only and may not be uploaded to the internet or otherwise shared, transmitted, or published without the professor's prior consent. Some faculty may not permit recordings of their classes. When it is feasible and appropriate, students may record classes to accommodate disabilities under the Americans With Disabilities Act, with prior approval of Disability Support Services. Such recordings may not be uploaded to the internet or otherwise shared, transmitted, or published.

### **Instructor Class Policies**

#### **1. 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 highly 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.

#### **2. 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. Paper notebooks are highly recommended.
- No food or drinks are permitted in the classroom, except clear water in a bottle with a cap (Dillard College of Business Administration policy).

### **Services for Students with Disabilities**

In accordance with Section 504 of the Federal Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, Midwestern State University endeavors to make reasonable accommodations to ensure equal opportunity for qualified persons with disabilities to participate in all educational, social, and recreational programs and activities. After notification of acceptance, students requiring accommodations should make application for such assistance through Disability Support Services, located in the Student Wellness Center, (940) 397-4140. Current documentation of a disability will be required in order to provide appropriate services, and each request will be individually reviewed. For more details, please go to [Disability Support Services](#).

### **Emergency Aid Resources for Basic Needs**

Unexpected life circumstances can affect anyone. If you are experiencing challenges meeting basic needs—such as housing, utilities, food, transportation, healthcare, technology, textbooks or other life necessities, resources may be available to help. Visit the [Student Emergency Support and Resources webpage](#) to learn more, and explore emergency support opportunities through MSU and how to access them. For additional information, please contact the Office of Student Affairs: Clark Student Center #108, (940) 397-7500, [student.affairs@mstuexas.edu](mailto:student.affairs@mstuexas.edu).

### **College Policies**

#### *Campus Carry Rules/Policies*

Refer to: [Campus Carry Rules and Policies](#)

#### *Smoking/Tobacco Policy*

College policy strictly prohibits the use of tobacco products in any building owned or operated by WATC. Adult students may smoke only in the outside designated-smoking areas at each location.

#### *Alcohol and Drug Policy*

To comply with the Drug Free Schools and Communities Act of 1989 and subsequent amendments, students and employees of Midwestern State are informed that strictly enforced policies are in place which prohibits the unlawful

possession, use or distribution of any illicit drugs, including alcohol, on university property or as part of any university-sponsored activity. Students and employees are also subject to all applicable legal sanctions under local, state and federal law for any offenses involving illicit drugs on University property or at University-sponsored activities.

### Campus Carry

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes has prohibited. The new Constitutional Carry law does not change this process. Concealed carry still requires a License to Carry permit, and openly carrying handguns is not allowed on college campuses. For more information, visit [Campus Carry](#).

### Active Shooter

The safety and security of our campus is the responsibility of everyone in our community. Each of us has an obligation to be prepared to appropriately respond to threats to our campus, such as an active aggressor. Please review the information provided by MSU Police Department regarding the options and strategies we can all use to stay safe during difficult situations. For more information, visit [MSUReady – Active Shooter](#). Students are encouraged to watch the video entitled “Run. Hide. Fight.” which may be electronically accessed via the University police department’s webpage: ["Run. Hide. Fight."](#)

### **Grade Appeal Process**

Update as needed. Students who wish to appeal a grade should consult the Midwestern State University [MSU Catalog](#)

**\*Notice:** Changes in the course syllabus, procedure, assignments, and schedule may be made at the discretion of the instructor.

### **Tentative Course Schedule:**

| Week | Day | Date  | Class Topics                                                                                                                                          | Estimated Due dates of Assignments                                |
|------|-----|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1    | M   | 08/24 | Syllabus and Course Overview;<br>Intermediate Accounting: Chapter 2 – Review of the Accounting Process; ( <i>Meet in DB 336 for all IA sessions</i> ) | Enroll on Connect.<br>Read IA-Chapter 2; Do SmartBook.            |
|      | W   | 08/26 | Intermediate Accounting: Chapter 2                                                                                                                    | <a href="#">Connect SmartBook – Ch.2</a><br>Due: 08/30 at 11 p.m. |

| Week | Day      | Date         | Class Topics                                                                                             | Estimated Due dates of Assignments                               |
|------|----------|--------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| 2    | M        | 08/31        | Intermediate Accounting: Chapter 2                                                                       | <a href="#">Connect HW – Ch.2</a> Due: 09/06 at 11 p.m.          |
|      | W        | 09/02        | Intermediate Accounting: Chapter 2;<br>Chapter 3 – Balance Sheet and Financial Disclosures               | N/A                                                              |
| 3    | M        | 09/07        | Labor Day - No Classes Scheduled                                                                         | N/A                                                              |
|      | W        | 09/09        | Intermediate Accounting: Chapter 3                                                                       | <a href="#">Connect SmartBook – Ch.3</a> Due: 09/13 at 11 p.m.   |
| 4    | M        | 09/14        | Intermediate Accounting: Chapter 3                                                                       | <a href="#">Connect HW – Ch.3</a> Due: 09/20 at 11 p.m.          |
|      | W        | 09/16        | Intermediate Accounting: Chapter 4 – Income Statement, Comprehensive Income, and Statement of Cash Flows | <a href="#">Connect SmartBook – Ch.4</a> Due: 09/20 at 11 p.m.   |
| 5    | M        | 09/21        | Intermediate Accounting: Chapter 4                                                                       | <a href="#">Connect HW – Ch.4</a> Due: 09/27 at 11 p.m.          |
|      | W        | 09/23        | Intermediate Accounting: Chapter 4;<br>Review.                                                           | N/A                                                              |
| 6    | <b>M</b> | <b>09/28</b> | <b>Exam 1: Intermediate Accounting - chapters 2,3,4</b>                                                  | Get access to <b>QBO</b> eLab ready by 09/29 before class.       |
|      | W        | 09/30        | QBO - Chapter 1<br>(Meet in DB 324 for all QBO sessions)                                                 | <a href="#">eLab QBO assignment – Ch.1</a> Due: 10/04 at 11 p.m. |
| 7    | M        | 10/05        | QBO – Chapters 2,3                                                                                       | <a href="#">eLab QBO assignment – Ch.2</a> Due: 10/11 at 11 p.m. |
|      | W        | 10/07        | QBO – Chapter 3                                                                                          | <a href="#">eLab QBO assignment – Ch.3</a> Due: 10/18 at 11 p.m. |
| 8    | M        | 10/12        | QBO – Chapters 3,4                                                                                       | <a href="#">eLab QBO assignment – Ch.4</a> Due: 10/18 at 11 p.m. |
|      | W        | 10/14        | QBO – Chapters 4,5                                                                                       | N/A                                                              |
| 9    | M        | 10/19        | QBO – Chapter 5                                                                                          | <a href="#">eLab QBO assignment – Ch.5</a> Due: 10/25 at 11 p.m. |

| Week | Day      | Date         | Class Topics                                                                                           | Estimated Due dates of Assignments                                                                 |
|------|----------|--------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
|      | W        | 10/21        | QBO – Chapter 7                                                                                        | <a href="#">eLab QBO assignment – Ch.7</a> Due: 10/25 at 11 p.m.                                   |
| 10   | M        | 10/26        | QBO – Chapters 8,9                                                                                     | <a href="#">eLab QBO assignment – Ch.8</a> Due: 11/01 at 11 p.m.                                   |
|      | W        | 10/28        | QBO – Chapters 9,10                                                                                    | <a href="#">eLab QBO assignment – Ch.9</a> Due: 11/01 at 11 p.m.                                   |
| 11   | M        | 11/02        | QBO – Chapters 10,11                                                                                   | <a href="#">eLab QBO assignment – Ch.10</a> Due: 11/08 at 11 p.m.                                  |
|      | W        | 11/04        | Review                                                                                                 | <a href="#">eLab QBO assignment – Ch.11</a> Due: 11/08 at 11 p.m.                                  |
| 12   | <b>M</b> | <b>11/09</b> | <b>Exam 2: QBO Certified User Exam</b>                                                                 | N/A                                                                                                |
|      | W        | 11/11        | Intermediate Accounting: Chapter 5 – Time Value of Money ( <i>Meet in DB 336 for all IA sessions</i> ) | <a href="#">Connect SmartBook – Ch.5</a> Due: 11/15 at 11 p.m.                                     |
| 13   | M        | 11/16        | Intermediate Accounting: Chapter 5                                                                     | N/A                                                                                                |
|      | W        | 11/18        | Intermediate Accounting: Chapter 5                                                                     | <a href="#">Connect HW – Ch.5</a> Due: 11/22 at 11 p.m.                                            |
| 14   | M        | 11/23        | Intermediate Accounting: Chapter 5;                                                                    | <b>Last day to drop a class and receive a "W" @ 4:00 p.m.<br/>Drops after 11/23 receive an "F"</b> |
|      | W        | 11/25        | Thanksgiving Break - No Classes Scheduled                                                              | <a href="#">Connect SmartBook – Ch.1</a> Due: 11/29 at 11 p.m.                                     |
| 15   | M        | 11/30        | Intermediate Accounting: Chapter 1 – Environment and Theoretical Structure of Financial Accounting     | <a href="#">Connect HW – Ch.1</a> Due: 12/06 at 11 p.m.                                            |
|      | W        | 12/02        | Intermediate Accounting: Chapter 1;<br>Final Exam Review                                               | N/A                                                                                                |
| 16   | <b>M</b> | <b>12/07</b> | <b>Comprehensive Final Exam (mandatory)</b><br>10:30am – 12:30pm                                       | N/A                                                                                                |