Contact Information:

Dr. Bob Thomas, Ph.D., CPA
Assistant Professor of Accounting
Office hours in DB 286: Thursdays 7:30 AM – 12:00 PM; 1:00 PM – 4:00 PM, or by appt.
Office hours via e-mail: Wednesdays 7:00 PM – 9:30 PM
E-mail address: bob.thomas@mwsu.edu

Course Materials:
5. Course WebCT: where you will find the Syllabus, Calendar, Lesson Materials, Announcements, Grades, etc.

Course Description:
Use of accounting data as an information system; general ledger programs and sub-programs relevant to the basic accounting cycle.

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. Students must have completed ACCT 2243, must be of junior standing or above, AND must either (a) be majoring or minoring in accounting or (b) have consent of the chair.

Learning Goals:
A. General Learning Goals:
Students will demonstrate problem solving and decision making abilities through the critical analysis, evaluation, and interpretation of business information. Classroom discussion, problem assignments, projects, and examinations will require students to use critical thinking skills and computer skills to apply accounting concepts and principles to various manual and computerized situations. Demonstrations of problem solving and decision making abilities will be included in class lectures. Students will develop these skills by completing assigned and graded homework. The
development of each student’s abilities will be assessed through projects and examinations which require problem solving and decision making.

Students will be able to utilize available technology for common business applications. Homework, a computerized project, and Microsoft assignments will require the student to use the computer. In addition, a course WebCT site is available for the student’s use.

B. Course Specific Learning Goals:
This class is designed to help give you a strong foundation and a solid understanding of how systems are designed and used to capture, store, and utilize accounting information. In this class, both manual and computerized systems will be demonstrated. Upon completion of this course, the student will be fully capable of setting up and utilizing basic accounting information systems, whether computerized or manual, for an entire accounting cycle. Specifically, a student who successfully completes this course should be capable of performing the following tasks as part of a manual or computerized accounting information system:

- Setup records for a new company.
- Fill out or complete business documents and records based on instructions and flowcharts.
- Use transaction data to prepare entries in appropriate special journals and to perform individual postings to subsidiary ledgers.
- Perform internal control procedures indicated on flowcharts.
- Prepare adjusting entries in the general journal and post journals to ledgers.
- Prepare a bank reconciliation.
- Prepare a monthly accounts receivable statement.
- Prepare an aged trial balance of accounts receivable.
- Prepare trial balances, a worksheet, and year-end financial statements.
- Prepare and post closing entries.
- Begin recording and posting transactions for a new year.
- File all documents per flowchart guidelines.

Course Policies:
A. Participation/Attendance Policy:
Participation/attendance will be monitored each class meeting. Class will begin at the scheduled time. Each student is expected to remain until class is finished. Promptness is an expected quality of individuals in any profession. These requirements are in accordance with the university attendance policy. (See Midwestern State University 2011-2012 Student Handbook, pages 43-44).

Attendance will be taken during each class. If a student comes in late, the student must tell me at the end of that class period in order for the attendance record to be changed. Coming to class late or leaving class early may be counted as an absence at my discretion.

Attendance will be taken into consideration in borderline grade situations. Please note that poor attendance typically results in a poor grade in the course.

B. Classroom Behavior:
It is important that the classroom environment be free of disruptions that may interfere with the learning process. To minimize classroom distractions, students should observe the following rules:
1. Remain seated while the class is in progress (unless you become ill).
2. Avoid conversing with colleagues while the class is in progress.
3. Turn off all cell phones, beepers, and other wireless communications prior to entering the classroom.
4. Avoid food and beverage consumption in the classroom. With the exception of bottled water, NO FOOD OR BEVERAGE IS ALLOWED IN THE CLASSROOMS IN THE DILLARD BUILDING. Food and beverages can be consumed in the public areas in the facility as well as in the conference rooms.
5. Turn off and put away laptop computers during class unless the laptop is being used during authorized times: to access the course e-book and/or to take class notes.
6. Close and put away all materials not directly related to the ongoing course lecture (e.g., magazines, newspapers, books, and work from other classes, etc.).
7. Remain awake and attentive and be prepared to engage in class discussions at all times.

Midwestern State University’s Code of Student Conduct contained in the 2011-12 Student Handbook, pages 75-88, will be adhered to explicitly.

C. 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 disruptive conduct. The instructor must give the student a verbal or written warning prior to being dropped from the class.

THIS IS YOUR WRITTEN WARNING THAT YOU MAY BE DROPPED FROM THIS CLASS OR ASSIGNED A GRADE OF “F” IN THIS COURSE, AT MY DISCRETION, IF YOU HAVE MORE THAN TWO (2) ABSENCES.

D. Questions Regarding Course Grade:
Grades are confidential by law. Therefore, I do not post grades or reveal grades over the telephone or by e-mail/fax. Grades will be posted on WebCT for this class. After grade reports are issued, if you have a question about your grade, you must contact me within one month of the date your final examination was administered. Due to storage limitations, I normally must discard exams, papers, etc. after the first month into the following semester.

E. Grading and Evaluation:
Grading and evaluation will be as follows:

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Exam 1</td>
</tr>
<tr>
<td>25</td>
<td>Exam 2</td>
</tr>
<tr>
<td>25</td>
<td>Systems Understanding Aid (Manual Project)</td>
</tr>
<tr>
<td>10</td>
<td>QuickBooks (Computerized Project)</td>
</tr>
<tr>
<td>15</td>
<td>Homework/Miscellaneous</td>
</tr>
<tr>
<td>100</td>
<td>Total</td>
</tr>
</tbody>
</table>

A course grade of 90% or better will result in a letter grade of A, 80-89% B, 70-79% C, 60-69% D, <60% F. Again, you may be dropped from this class or assigned a grade of “F” in this course, at
my discretion, if you have more than two (2) absences. To be eligible to pass the course, you must turn in both a QB project and a SUA project by the scheduled due dates.

F. Exam Protocol:
You will need:
1. A ScanTron Form 882-E. These may be purchased at the MSU Bookstore.
2. Several No. 2 pencils for marking answers on your ScanTron.
3. A silent, basic four-function calculator that works throughout the exam (if the calculator fails for any reason, the student may not share someone else’s calculator, but may borrow one for the remainder of the exam). Programmable or alphanumeric calculators, calculators with display greater than a single line, scientific calculators, financial calculators, graphing calculators, adding machines, Palm Pilots (or equivalent), or cell phones may not be used for class work or exams.

Test dates may be changed as the semester progresses. If a student is absent, it is the student’s responsibility to determine if a test date has been changed by checking WebCT.

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.

Examinations are returned to the student and discussed in class after they are graded. The student should review the exam at this time as a learning tool and make note of any areas where performance was not acceptable. Examinations will be collected from the student after they are discussed in class and are retained as evidence of the student’s performance in this course. The examinations are the property of Midwestern State University.

G. Missed Examinations:
The only valid excuses for missing an exam are illness requiring medical care, required university activities, or a personal emergency of a serious nature. Make-ups will be approved only in cases where there are valid excuses for missing, and the student promptly presents supporting documentation; otherwise, no make-up will be allowed, and a grade of zero will be assigned. Prior permission is required, if possible.

In cases where a makeup exam is allowed for missing Exam 1, the Exam 2 score will be used to assign a grade for the missed exam. For example, if you are allowed to make up Exam 1 and score an eighty-five for the Exam 2 score, you will receive an eighty-five for Exam 2 and an eighty-five for Exam 1.

If you miss Exam 2 and a makeup exam is authorized, the makeup exam must be taken at a time of my designation on or before noon (12 PM) on December 1st. There will be no other opportunity to make up Exam 2.

H. QB & SUA Projects:
The software we are using for the QB project must be purchased through the local college bookstores. You must purchase this version of the software for the project. Late QB Projects will
not be accepted – a grade of zero will be assigned – no exceptions.

Most SUA questions will need to be answered during class time, during my office hours, or during my assistant’s office hours. General questions about process/procedure can be answered via e-mail. After 12 PM on Thursday, November 3rd, I will only answer generic “process/procedure-type” questions; I will not answer any SUA “number-type” questions. Late SUA Projects will not be accepted – a grade of zero will be assigned – no exceptions.

I. Homework/Miscellaneous:
Late homework assignments and late miscellaneous assignments will receive zero credit (no exceptions).

All of your Connect Assignments (Chapters 2, 4, 1, and 5 Homework Assignments) are due by 3:00 PM Central Time. Note that any website including Connect can go down from time to time; if you wait until the last minute to submit your assignment and you miss the deadline, for any reason, you will receive a zero. Even if you miss the deadline because the Connect website is down, you will still receive a zero.

Most homework assignments will be done using McGraw-Hill’s Connect. To access Connect, you will need a registration code which should be shrink-wrapped with your Spiceland text book.

J. Course Content and Outline:
   A. The Role of Accounting as an Information System
   B. Review of the Accounting Process
   C. Special Journals, Subsidiary Ledgers, and Flowcharting
   D. The Balance Sheet and Financial Disclosures
   E. The Income Statement and Comprehensive Income
   F. The Statement of Cash Flows
   G. Revenue Recognition
   H. Environment and Theoretical Structure of Financial Accounting
   I. QuickBooks Online
   J. Computerized Accounting Information Systems
   K. Excel and Access for Accounting

K. Academic Integrity:
With regard to academic honesty, students are referred to the “Student Honor Creed” on p. 19 of Midwestern State University Undergraduate Catalog, Vol. LXXVIII, No. 1.

In short, cheating, collusion, and plagiarism will not be tolerated. The term “cheating” includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; or (3) the acquisition, without permission, of tests or other academic material belonging to a member of the university faculty or staff.

L. Americans with Disabilities Act:
This class follows the guidelines suggested by the office of Disability Support Services for those students who qualify for disability services. See Midwestern State University Undergraduate Catalog.
Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided.

M. Syllabus Change Policy:
This syllabus is a tentative guide for the course and is subject to change. Changes will be communicated via WebCT. The number of Homework/Miscellaneous assignments is subject to change. Assignment/project due dates and exam dates are also subject to change. The number of mandatory class meetings (and class dates) are subject to change; students should keep the 7:00-9:50 PM time slot open on Thursdays in case additional classes (or changes in meeting dates) are necessary. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

N. Additional Information:
- You need to check WebCT regularly. If you miss a class, it is your responsibility to find out what you missed, to acquire any handouts, and to get any assignments and submit them before the due date.
- All communication with me should be either by face-to-face communication or via e-mail to bob.thomas@mwsu.edu. If you choose to call my office, I’ll be happy to answer and speak with you if I’m not busy helping someone else at that time. If you leave a voicemail, all responses from me will be via e-mail to your preferred e-mail address designated in WebWorld.
- This is a hybrid course. Most lectures and activities will be handled electronically; however, we will have a few mandatory in-class meetings for exams and projects on select Thursdays from 7:00-9:50 PM in DB 101. During the semester, we will have approximately five to seven face-to-face meetings. This course requires access to a non-MSU computer (a) with high-speed Internet access, (b) with the capability of running QuickBooks Online Edition (an academic license for this software can be obtained from the MSU Bookstore for approximately $30; this software will not be available in any of the MSU computer labs), and (c) with printer access. Numerous assignments will require access to McGraw-Hill's Connect, a web-based application used to work and submit homework assignments. A registration code for this application can be purchased through the MSU Bookstore or via McGraw-Hill's web-site for a small fee. Once the code is registered it can be accessed via the web from an on or off campus computer. Some of our lectures may be delivered via PowerPoint slides with audio narration or via an alternative application which allows you to view presentations in a Java enabled web browser. If you don't have PowerPoint (or a Java enabled web browser) at home, you can bring headphones to any of the campus computer labs to play the audio lectures. Some handouts will be delivered via Adobe Reader, which is freely available.

O. Homework Due Dates:

<table>
<thead>
<tr>
<th>Due Date</th>
<th>Assignments-Due by 3 PM Central Time via Connect</th>
</tr>
</thead>
<tbody>
<tr>
<td>8-Sep</td>
<td>Chapter 2 Homework</td>
</tr>
<tr>
<td>15-Sep</td>
<td>Chapter 4 Homework</td>
</tr>
<tr>
<td>27-Oct</td>
<td>Chapter 1 Homework</td>
</tr>
<tr>
<td>3-Nov</td>
<td>Chapter 5 Homework</td>
</tr>
</tbody>
</table>
P. Tentative Schedule (The following meetings are MANDATORY):

<table>
<thead>
<tr>
<th>Class Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>25-Aug</td>
<td>Discuss Syllabus, WebWorld, Connect, WebCT, Chs. 2-4</td>
</tr>
<tr>
<td>29-Sep</td>
<td>QB due by 7 PM; Exam 1 (Chs. 2-4); Go over Exam 1</td>
</tr>
<tr>
<td>13-Oct</td>
<td>Ch. 5 Part A &amp; Ch. 1</td>
</tr>
<tr>
<td>10-Nov</td>
<td>SUAs due; Grade SUAs</td>
</tr>
<tr>
<td>17-Nov</td>
<td>Exam 2 (Chs. 1-5)</td>
</tr>
<tr>
<td>1-Dec</td>
<td>Go over Exam 2; Return SUAs; Excel/Access Topics; Wrap-up</td>
</tr>
</tbody>
</table>

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