Contact Information:
Dr. Bob Thomas, Ph.D., CPA
Assistant Professor of Accounting
DB 286
Office hours: 10:50 AM – 12:00 PM, TR
1:00 PM – 4:50 PM, TR
Or by appointment
Fax: (904) 397-4280
E-mail address: bob.thomas@mwsu.edu

Course Materials:
4. Subscription to QuickBooks Online; a six-month academic trial (Available at MSU Bookstore, Required).
5. Course WebCT: where you will find the Syllabus, Calendar, Lesson Materials, Announcements, Grades, etc.
6. You will need access to: Adobe Reader, the Internet, Microsoft Internet Explorer, Microsoft Office 2007 (Access, Excel, PowerPoint, Word), Primo PDF, and a printer. Your computer must have sound capabilities (working: speakers or headphones) in order to listen to the audio on the PowerPoint slides. A USB flash drive is recommended.

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 Office software for accounting purposes (emphasis on Access and Excel 2007), etc. This course will be taught in a hybrid format. This course is primarily an Internet course; most course assignments will be handled electronically, but class will meet on select Tuesdays from 3:30 PM to 4:50 PM. 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. As previously stated, this course is for non-accounting majors.
**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 Acct.) and ACCT 2243 (Managerial Acct.).

**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 through in-class and out-of-class assignments that will be discussed and reviewed. 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. Exams, 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 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:

- Setup a new company.
- Fill out or complete business documents.
- Use transaction data to prepare entries.
- Prepare adjusting entries in the general journal.
- Prepare a bank reconciliation.
- Prepare trial balances and year-end financial statements.
- Prepare and post closing entries.
- Begin recording and posting transactions for a new year.

This class is also designed to give students a sound understanding of the federal individual income tax including how to prepare a typical 1040, common schedules, and common forms. Students will also learn how to prepare and how to utilize financial statements that include elements not covered in accounting principles courses.

**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 2010-2011 Student Handbook*, pages 37-38).
Attendance will be taken at the beginning of 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.

**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. **NO FOOD OR BEVERAGE (OTHER THAN BOTTLED WATER) 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. Use laptop computers only during specified times and, then, only for coursework.
6. All materials not directly related to the ongoing course lecture (e.g., magazines, newspapers, books and work from other classes, etc.) must remain closed and put away.
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 *2010-11 Student Handbook*, pages 65-76, 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 ONE (1) ABSENCE.**

**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>Weight</th>
<th>Item</th>
<th>Submission Method, Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>25%</td>
<td>AIS Exam</td>
<td>Electronically, Tuesday, February 22nd, 3:30 PM</td>
</tr>
<tr>
<td>25%</td>
<td>QuickBooks Online Project</td>
<td>Printouts, Tuesday, March 1st, 3:30 PM</td>
</tr>
<tr>
<td>25%</td>
<td>Microsoft Assignments</td>
<td>Electronically, Tuesday, March 29th, 3:30 PM</td>
</tr>
<tr>
<td>25%</td>
<td>Tax Exam</td>
<td>Electronically, Tuesday, April 26th, 3:30 PM</td>
</tr>
<tr>
<td>100%</td>
<td>Total</td>
<td></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 one (1) absence. Details on how to electronically submit assignments and how to take exams electronically (including details on time limits, etc.) will be provided in the “Course Content” section of WebCT.

F. Exams, Microsoft Assignments, QuickBooks Project
To be completed individually. Since Exams and Microsoft Assignments are submitted electronically, makeups will not be allowed. QuickBooks Projects are to be completed individually and must be turned in by the start of class on Tuesday, March 1st. Late exams, assignments, and projects will not be accepted – a grade of zero will be assigned – no exceptions.

G. Course Content and Outline:
A. QuickBooks Online (New Company setup and bookkeeping)
B. Review of the Accounting Process
C. The Balance Sheet and Financial Disclosures
D. The Statement of Stockholders’ Equity
E. The Income Statement and Comprehensive Income
F. The Statement of Cash Flows
G. Individual Income Tax (fundamentals, preparation of 1040 and associated schedules/forms)
H. Excel and Access for Accounting

H. Academic Integrity:
With regard to academic honesty, students are referred to the “Student Honor Creed” on page 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.

I. 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, Vol. LXXVIII, No. 1, p. 21. Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided.

J. Syllabus Change Policy:
This syllabus is a guide for the course and is subject to change. Changes will be communicated via WebCT and/or e-mail to your preferred e-mail address as specified in WebWorld.

K. 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. Following each class, I will post an entry on the WebCT “Calendar” feature outlining what was covered/assigned in class that day.
- 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.

L. Tentative Schedule:

<table>
<thead>
<tr>
<th>Date*</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>18-Jan</td>
<td>Introduction, Syllabus, WebCT, Install Primo PDF, Introduce AIS &amp; QuickBooks portion of course</td>
</tr>
<tr>
<td>25-Jan</td>
<td>Begin QuickBooks Online Project--be sure to bring your access code and QB textbook to class</td>
</tr>
<tr>
<td>1-Mar</td>
<td>QB project printouts due at start of class/Go over AIS Exam/Introduce Excel &amp; Tax portion of course</td>
</tr>
<tr>
<td>19-Apr</td>
<td>Go over tax return extra credit assignments/Review for Tax Exam</td>
</tr>
<tr>
<td>3-May</td>
<td>Go over Tax Exam/Wrap up</td>
</tr>
</tbody>
</table>

*Students need to keep their schedules open on Tuesdays from 3:30 PM to 4:50 PM. Class meetings are scheduled for the dates shown above; however, additional meetings will be scheduled if needed. If class is to meet on Tuesdays other than those shown above, an announcement will be posted in WebCT at least 24 hours prior to class time.

Copyright:
This syllabus and all instructional materials provided for this course are copyrighted (2011) by Dr. Bob Thomas and may not be reproduced without my written consent. Additionally, students are prohibited from selling (or being paid for taking) notes during this course to or by any person or commercial firm without the express written permission of Dr. Bob Thomas.