Dillard College of Business Administration  
Fall Semester 2012

SYLLABUS: Accounting Information Systems  
ACCT 3023-101: TR 8:00 AM-9:20 AM  
ACCT 3023-102: TR 9:30 AM-10:50 AM  
Meets in DB 178

Contact Information:
Dr. Bob Thomas, Ph.D., CPA  
Graduate Coordinator and Associate Professor of Accounting  
Office hours in DB 286:  
- Tuesdays: 8:00 AM – 12:00 PM; 1:00 PM – 3:30 PM  
- Thursdays: 11:00 AM – 12:00 PM; 1:00 PM – 3:30 PM  
- Or by appointment  
E-mail address: bob.thomas@mwsu.edu

Course Materials:
(Loose-leaf version with Connect Access, Required).  
(Required-Must buy a new copy; you cannot use a used copy).  
5. Course Desire2Learn site: 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 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:
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 Desire2Learn 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 THREE (3) 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 Desire2Learn 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 three (3) 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. I will provide you with a four-function calculator for exam purposes.

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 Desire2Learn.

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 Tuesday, November 20th. 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 3 PM on Thursday, November 1st, 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 are due by 3 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 can be purchased from the college bookstores or online.

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. LXXIX, 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, Vol. LXXIX, No. 1, p. 21. 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 Desire2Learn. 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) is subject to change; students should keep our Tuesday/Thursday class time open 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 Desire2Learn 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. Many lectures and activities will be handled electronically; however, we will have regular in-class meetings for exams and projects. 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 $20; 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 website. Once the code is registered it can be accessed via the web from an on or off campus computer. Some handouts will be delivered via Adobe Reader, which is freely available.

O. Homework Due Dates: Homework due dates will be as posted in Connect. As previously stated, due dates are subject to change.
P. Tentative Schedule (The following meetings are MANDATORY):

<table>
<thead>
<tr>
<th>Class Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Tue) 28-Aug</td>
<td>Course Introduction; Specifying a Preferred E-mail Address in WebWorld</td>
</tr>
<tr>
<td>(Thu) 30-Aug</td>
<td>Discuss Syllabus and Connect; Begin Discussing Chs. 2-4</td>
</tr>
<tr>
<td>(Thu) 6-Sep</td>
<td>Discuss Desire2Learn &amp; QB Project &amp; SUA Project</td>
</tr>
<tr>
<td>(Thu) 13-Sep</td>
<td>Continue discussing Chs. 2-4</td>
</tr>
<tr>
<td>(Thu) 20-Sep</td>
<td>Continue discussing Chs. 2-4</td>
</tr>
<tr>
<td>(Thu) 27-Sep</td>
<td>Continue discussing Chs. 2-4</td>
</tr>
<tr>
<td>(Thu) 4-Oct</td>
<td>QB Projects due by start of class; Finish discussing Chs. 2-4</td>
</tr>
<tr>
<td>(Tue) 9-Oct</td>
<td>Exam 1 (Chs. 2-4)</td>
</tr>
<tr>
<td>(Thu) 11-Oct</td>
<td>Go over Exam 1; Begin Discussing Chs. 5 (Part A Only) and Ch. 1</td>
</tr>
<tr>
<td>(Thu) 18-Oct</td>
<td>Continue discussing Chs. 5 (Part A Only) and Ch. 1</td>
</tr>
<tr>
<td>(Thu) 25-Oct</td>
<td>Continue discussing Chs. 5 (Part A Only) and Ch. 1</td>
</tr>
<tr>
<td>(Thu) 1-Nov</td>
<td>Finish discussing Chs. 5 (Part A Only) and Ch. 1</td>
</tr>
<tr>
<td>(Tue) 6-Nov</td>
<td>SUAs due by start of class; Grade SUAs</td>
</tr>
<tr>
<td>(Thu) 8-Nov</td>
<td>Grade SUAs</td>
</tr>
<tr>
<td>(Tue) 13-Nov</td>
<td>Exam 2 (Part A)</td>
</tr>
<tr>
<td>(Thu) 15-Nov</td>
<td>Exam 2 (Part B)</td>
</tr>
<tr>
<td>(Thu) 22-Nov</td>
<td>Thanksgiving Holiday</td>
</tr>
<tr>
<td>(Thu) 29-Nov</td>
<td>Go over Exam 2; Discuss Excel Pivot Tables</td>
</tr>
<tr>
<td>(Thu) 6-Dec</td>
<td>Return SUAs and Wrap-up</td>
</tr>
</tbody>
</table>

*Additional class sessions may be scheduled if I deem necessary based on the progress of the class; likewise, a class session may be cancelled if I deem it to be unnecessary based on the progress of the class. A class session may be rescheduled for a different date if I am forced to miss a class session for some unforeseen reason (conference, illness, etc.). All classes will be held during our regular scheduled time slot on Tuesdays and Thursdays in DB 178. I anticipate that there will be few, if any, changes to the tentative schedule shown above.*

Copyright:
This syllabus and all instructional materials provided for this course are copyrighted (2012) 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.