**Syllabus**

**Academic Term and Year** Fall 2023

**Course Prefix/ Section/Credit Hours** AC 326 -01/ CRN 10033 / 3 Credit Hours

**Course Title** Accounting Systems

**Course Date** August 21 – December 15, 2023

**Days, Time, and Location of Class Meeting** Tuesday and Thursday 8:00-9:15

Business Education Building RM 314

**Instructor’s Name** Professor Lisa Bell

**Office Location** Business Education Building Room 306

**Office Hours**  Monday: 9:00 AM – 1:00 PM

Tuesday: 11:30 AM – 2:30 PM

Thursday: 9:30 AM – 12:30 PM

Other times by appointment only.

**Contact Information**  (662)254-3600 Desk (662) 254-3608

lisa.bell@mvus.edu

**Course Prerequisites** AC 222 and OA 215

**Technology skills** Basic computer skills, working within Windows system environment, navigating the internet, and e-mail.

**Course Description** The Accounting System has multiple implications due to its lack of a well-defined body of knowledge. In this class, you will study issues stemming from changes in the Sarbanes-Oxley Act (SOX) to understand general journal entries. Additionally, you will examine theories of Business Organization as a system of interrelated functions. Ultimately, you will evaluate the unique responsibilities of the domain of an accountant as an expert in their field of study.

**Expected Student Learning Outcomes**

At the end of this course, students will be able to:

1. Discuss and examine concepts of Accounting Information Systems (AIS) and Management Information Systems (MIS).

2. Understand organizational structures and functions through financial and nonfinancial transactions.

3. Recognize transaction cycles.

4. Understand batch and real-time processing.

5. Understand issues in business ethics, fraud, and adequate controls.

6. Understand cash disbursements and purchase activities.

7. Recognize payroll and fixed asset processes.

8. Understand data flow and cost accounting.

9. Discuss and examine General Leger Systems (GLS), Financial Reporting Systems (FRS), and Management Reporting Systems (MRS).

10. Recognize lean manufacturing.

11. Describe the historical perspective of organizational behavior.

**Course Requirements**

Required textbook James A. Hall- Accounting Information Systems, 10th Edition ISBN: 9781337619202

**Supplementary materials** Writable CDs or Flash Drive (Store all Assignments)

**Class attendance policy** ATTENDANCE AND PARTICIPATION

Teaching/Learning Strategies: Class sessions will be conducted in lecture format. However, questions and comments – with the aim of clarifying or explaining ideas, theories, and concepts, or increasing general knowledge and understanding of the subject matter of this course are encouraged. All students are required to do the reading assignments before class.

Class attendance is required to complete the course. The course emphasizes the development and practice of interpersonal communication skills and teamwork and problem-solving.

Student(s) who fail to participate in the course will be annotated as absent un-excused (AU) unless the professor has been informed beforehand and deemed the absence as absent excused (AE). The professor shall report all absences to the Office of Student Records as required. A student who has not participated for seven (7) consecutive days regardless of if the absences were deemed ‘AU’ or ‘AE’ shall be recommended for administrative withdrawal to the main campus and annotated as (NS) No Show. In a traditional classroom, just because a student contacts the instructor and is excused from a scheduled class meeting does not mean the student is given credit for participation or attendance. The student is still annotated as AU or AE. It is the professor's sole discretion as to what he/she shall consider ‘AU’ or ‘AE’.

For each student whose name is listed on the Grade Roster, the student will be indicated “AC”, If the student has submitted an activity assigned by the faculty, the indicator “AC” is to be entered.

**Submission of Work** The Fall 2023 academic term officially begins on Monday, August 21, and ends on December 15, 2023. The student MUST complete all assignments on the due date assigned within the Canvas. Late submissions will result in serious point deductions. There will be no last-minute effort of the professor to grade all assignments of a student at one time. This policy is strictly enforced.

Scheduled assignments MUST be successfully submitted by all due dates and times. Under no circumstances will assignments be submitted as an email or by sliding them under the instructors’ door or by placing them in the department mailbox.

**Make-up policy** Student engagement and time management are critical for success in this class. Time management is critical for the professor. The professor has set dates for submitting all assignments and quizzes. There will be no opportunities for making up activities or assignments beyond the due dates set for this course. All assignments and quizzes for this course must be completed on or before the due date.

The student MUST work ahead and not wait until the due date to begin work on the assignment because the degree of intensity for each assignment varies.

**Course Drops/Incompletes** Students not completing the course for any reason are required to submit official drop notices to the Office of Student Records (Registrar’s Office) prior to the deadline date. This is the responsibility of the student. Failure to comply with this procedure will result in a letter grade of “UF”. Additionally, “Not officially withdrawing from the university will impact your financial aid and result in you owing the university.”

**Academic Integrity**

Cheating and Plagiarism Policy

All acts of academic dishonesty, including, but not limited to, cheating on exams, plagiarism, internet papers, paraphrasing internet papers, presenting someone else’s work as your own, and failing to meet academic and professional requirements, will result in an automatic “F”. The University’s academic honesty and plagiarism policies are enforced in this course.

Refer to MVSU Undergraduate Catalog for “Cheating and plagiarism policy.”

**Grade Appeals**

 Any student who believes she/he has been graded unfairly during a semester should work actively and positively with the professor to resolve the matter informally. If the student believes that the grading issue has not been satisfactorily resolved, the student should appeal the grade by following University procedures as outlined in the Student Handbook. When submitting a written complaint regarding grading practices, it is imperative that the student keep copies of supporting documentation (course syllabus, graded assignments, a portfolio of other graded work from the course, including homework, projects, tests, and other assignments, if available). It is the student’s responsibility to prove that he/she has been graded unfairly.

**Evaluation Procedures**

 The ten-point scale will be used. Since the cumulative system will also be used in the course, the breakdown for letter grades is shown below. The final grade will be based on Discussions, Assignment grades, Quiz grades, and examinations.

Any student who fails to complete Assignments, Quizzes, AND the Final Comprehensive Examination will receive a grade of “F”.

**Performance Standards/Grading**

Letter Grade 10-Point Grading Scale

A 90-100 80%

B 80-89 70%

C 70-79 60%

D 60-69 50%

**Assessments % #**

Discussion/ Participation 10% 1

Assignments 50% 5

Mid-Term 20% 1

Final Exam 20% 1

Total 100

Any student who fails to complete Assignments, Quizzes, AND the Final Comprehensive Examination will receive a grade of “F”.

**ADA Statement** Mississippi Valley State University is committed to providing reasonable accommodation for students with a documented disability. If you feel you are eligible to receive accommodations for a covered disability (medical, physical, psychiatric, learning, vision, hearing, etc.) and would like to request it for this course, you must be registered with the Services for Students with Disabilities (SSD) program administered by University College. It is recommended that you visit the Disabilities Office located in the Social Science Building Office 105 to register for the program at the beginning of each semester. For more information or to schedule an appointment, please call 662-254-3443.

**Course Assignments for AC 326-01 Accounting Systems**

ASSIGNMENTS #POINTS ASSIGNMENTS

Discussion (Weekly Participation) 10% Answering questions in class

Assignment 1 10% Chapters 1-3 presentation

Assignment 2 10% Chapters 4-6 presentation

Assignments 3 10% Chapters 7-9 presentation

Assignments 4 10% Chapters 10-12 presentation

Assignments 5 10% Chapters 13-15 presentation

Midterm (Chapters 1- 6) 20% The specific due date for the Fall 2023 Final Exam is as indicated on the academic calendar and discussed in class

Final Exam (Chapters 7-15) 20 % The specific due date for Fall 2023 Final Exam is as indicated on the academic calendar and discussed in class

**TOTAL POINTS FOR THE COURSE**  100 Points Any student who fails to complete Assignments, Quizzes, AND the Final Comprehensive Exam will receive a grade of “F”.

**NOTE** This document does not constitute a contract with the University. It is only a guideline. The instructor reserves the right to make changes and additions to this syllabus at his/her discretion. If changes are necessitated during the term of this course, you will be notified.

**A Statement on Course Syllabus**

A course syllabus is a tool that instructors use to inform and guide students enrolled in a course within a specific time period, such as the 2023 Spring semester, Summer I 2023, Fall 2023 semester, or some other terms. According to Top Hat, an Internet source, “A course syllabus is an academic document that communicates information about a specific course and explains the rules, responsibilities, and expectations associated with it”. It goes on to say that it provides students with a comprehensive description of the course goals and objectives, assessment techniques, and learning outcomes; and that it is important that a syllabus communicates all aspects of a course to students. Additionally, it states that different institutions have different standards in the syllabus development process. It notes that while some institutions leave information included in a course syllabus to the instructor’s discretion, some institutions adopt specific standards they expect all syllabi to follow.

NOTE: This is a separate statement on the course syllabus; it is not a part of the course syllabus recommendations.