



Center of Excellence - *Business*  
Department Chair - *Dr. Marina Grau*  
Program Coordinator - *Charles Lewis*

Instructor- *Atef Abuelaish*

## **SYLLABUS – ACCT 2301 - CRN 93194 - SPRING 2016**

### **Principles of Accounting I**

3 credit hour course / 48 hours per semester/ 16 weeks

\*\*\*\*\* *Textbook information – see pages 6 - 7* \*\*\*\*\*

**Stafford Campus – Room 226 from 01/19 to 05/15/2016.**

**Meetings Mondays & Wednesdays 08:00 AM – 09:30 AM**

### **Instructor Information:**

<b>Instructor:</b>	<b>Atef Abuelaish</b>
<b>Office Location:</b>	<b>Southwest college</b>
<b>Office Hours:</b>	<b>Use Cell Phone To Contact Me</b>
<b>Phone #:</b>	<b>832-474-1118</b>
<b>Email:</b>	<b>Atef.abuelaish1@hccs.edu</b>

### **Office Location and Hours**

Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received an unaccepted grade to you, before asking for my assistance. Your preference in my class is very important to me. Please use the tutoring time available at campuses for your benefits, and/or call me if you are in need of any more assistant.

### **Course Description:**

This course covers the fundamentals of financial accounting, including double-entry accounting and the accounting cycle. Other topics include cash, receivables, inventories, plant assets, liabilities, partnerships, corporation, investments, and statement of cash flows and interpretation of financial statements.

### **Course Goals:**

The primary purpose of this course is to help managers make decisions that support the achievement of an organization's financial goals and objectives. The course is designed to provide a comprehensive and contemporary foundation for the kinds of accounting data used by managers in organizations today.

Throughout the course, the focus is on the acquisition, analysis and application of accounting information in the management decision process.

The course is designed to meet the needs of those students who are preparing for a career in accounting and/or taxation including credit hours and preparation for CPA uniform exam.

### **Instructional Methods:**

As instructor, I want my students to be successful. I feel that it is my responsibility to provide you with knowledge concerning the field of accounting. As student wanting to learn about the field of Accounting, it is your responsibility to read the textbook, submit assignments on the due date, study for the exams, participate in classroom activities, attend class, and enjoy yourself while experiencing the real world of accounting.

As student wanting to learn about the field of accounting, it is your responsibility to read the textbook, submit assignments on the due date, study for the exams, participate in classroom activities, attend class, and enjoy yourself while experiencing the real world of taxation.

I believe that engaging the students in the learning is essential for teaching to be effective, you will spend the majority of class time involved in collaborative activities.

You will be involved in discussion with your classmates and your instructor. As you will want to contribute to these discussions, you will need to come to class prepared to discuss, analyze and evaluate information from your text and other assigned readings.

### **Educational Credit for the CPA Exam:**

The Texas State Board of Public Accountancy (Board) requires that you have completed a baccalaureate or higher degree from a Board recognized institution of higher education to study at a Board recognized Texas community college to complete the educational requirements to qualify for the CPA Exam. Houston Community College is recognized as a qualifying Texas community college. This means that you have to have graduated from a recognized, four-year college BEFORE the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

The Texas State Board of Public Accountancy (TSBPA) awarded Houston Community College the designation to offer "Qualifying Educational Credits for the CPA Examination."

Section Web Address:

<http://connect.mheducation.com/class/a-abuelaish-principle-of-accounting-i---course--93194-mon-wed-2>

### **Disability discrimination statement**

Houston Community College is committed to providing an accessible and supportive environment for students with disabilities. HCC does not tolerate acts of disability discrimination. It is the policy of HCC to provide academic adjustments and auxiliary aids and services to students with disabilities. The Disability Support Service Office and/or Ability Service Office at each college of the Houston Community College is responsible for arranging reasonable accommodations for all qualified students with documented disabilities to ensure equal access to all programs and activities at HCC.

Any student that believes that he or she has been subjected to discrimination based on disability is encouraged to report the discrimination immediately to the college's Dean of Student Services or to the college's relevant Instructional Dean. Students are encouraged to seek assistance from their ADA counselor for assistance through the reporting process. To report disability discrimination, a student may contact one of the following in the "Contact Us" area in the right column.

The Dean, in coordination with the HCC Office of Institutional Equity, will attempt to resolve the conflict informally. If attempt at informal resolution of the problem is unsuccessful, or if the student deems that informal resolution is undesirable, the college officer will assist the student in filing of a formal complaint with the HCC Office of Institutional Equity. The student may also bypass their respective college level administrator, and contact the Office of Institutional Equity directly at (713) 718-8172 to speak with one of the staff members; or the student may fill out the intake form online which is available on HCC's website under Office of Institutional Equity.

HCC is committed to conducting prompt investigations of all allegations of disability discrimination. Any students, administrators, staff and/or contract staff found to have engaged in acts of discrimination based on disability or any other conduct or discrimination prohibited by Section 504 or Title II will be promptly disciplined, to include, if circumstances warrant, up to and including suspension or expulsion for students and suspension or termination of employment for staff. HCC encourages its students and staff to work together to prevent acts of discrimination of any kind

**ASSIGNMENT SCHEDULE**  
**ACCT 2301 - Principles of Accounting I**  
**CRN # 93194 – Stafford Campus – Room 226**

Meet NO.	Dates	Chapter	Topic	Homework Assignment
1	01/20	1	Accounting in Business	
2	01/25	1	Accounting in Business	<i>Using Connect – 8 Questions for 60 Points.</i>
3	01/27	2	Accounting for Business Transactions	
4	02/01	2	Accounting for Business Transactions	<i>Using Connect – 6 Questions for 60 Points.</i>
5	02/03	3	Adjusting Accounts for Financial Statements	
6	02/08	3	Adjusting Accounts for Financial Statements	<i>Using Connect – 8 Questions for 60 Points.</i>
7	02/10	4	Accounting for Merchandising Operations	
8	02/15	NO CLASS	PRESIDENT'S DAY	
9	02/17	REV. / EXAM 1	Chapters 1, 2, and 3	<u>Exam 1 Using Connect – 3 PARTS For 60 Points In class room</u>
10	02/22	4	Accounting for Merchandising Operations	<i>Using Connect – 7 Questions for 60 Points.</i>
11	02/24	5	Inventories & cost of Sales	
12	02/29	5	Inventories & cost of Sales	<i>Using Connect – 4 Questions for 60 Points.</i>
13	03/02	6	Cash & Internal Controls	
14	03/07	6	Cash & Internal Controls	<i>Using Connect – 6 Questions for 60 Points.</i>
15	03/09	7	Accounting for Receivables	
16	03/14	NO CLASS	SPRING BREAK	
17	03/16	NO CLASS	SPRING BREAK	
18	03/21	REV. / EXAM 2	Chapters 4, 5, and 6	<u>Exam 2 Using Connect – 3 PARTS For 60 Points In class room</u>

19	03/23	7	Accounting for Receivables	<i>Using Connect – 8 Questions for 60 Points.</i>
20	03/28	8	Accounting for Long-Term Assets	
21	03/30	8	Accounting for Long-Term Assets	<i>Using Connect – 10 Questions for 60 Points.</i>
22	04/04	9	Accounting for Current Liabilities	
23	04/06	9	Accounting for Current Liabilities	<i>Using Connect – 7 Questions for 60 Points.</i>
24	04/11	10	Accounting for Long-Term Liabilities	
25	04/13	10	Accounting for Long-Term Liabilities	<i>Using Connect – 5 Questions for 60 Points.</i>
26	04/18	REV. / EXAM 3	Chapters 7, 8, and 9	<u>Exam 3</u> <i>Using Connect – 3 PARTS For 60 Points In class room</i>
27	04/20	11	Corporate Reporting & Analysis	
28	04/25	Group cases	Group cases	Chapters 7, 8, and 9
29	04/27	11	Corporate Reporting & Analysis	<i>Using Connect – 9 Questions for 60 Points.</i>
30	05/02	12	Reporting Cash Flows	
31	05/04	12	Reporting Cash Flows	<i>Using Connect – 5 Questions for 60 Points.</i>
32	05/09	REV.	ALL CHAPTERS FOR FINAL EXAM	
33	05/11	<b>FINAL</b>	<b>COURSE FINAL EXAM</b> Chapters <u>10 - 12</u>	<i>Using Connect – 3 PARTS for 60 Points In class room</i>

### Assignment Schedule:

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

Reminder: Official Day of record spring 2016; 16 week classes 02/01/2016 and ends 05/15/2016.

The official day of record is 02/01/2016 (Monday)

## **Instructor Website:**

### **McGraw – Connect.**

- 1- Go to the Connect Web site address. [<http://www.connect.mcgraw-hill.com/connect>].
- 2- Click on register now.
- 3- Enter your email address.  
Tip: If you already have a McGraw-Hill account, you will be asked for your password and will not be required to create a new account.
- 4- Enter a registration code [if you got the textbook from any source different than online, from connect] or choose buy online to purchase access online.
- 5- Follow the on - screen directions.  
Tip: Please choose your security question and answer carefully. You will be asked for this information if you forget your password.
- 6- When registration is complete, click on **Go to Connect now.**
- 7- You are now ready to use Connect.
- 8- Your course materials are under your course title [ACCT 2301].

## **Examinations:**

1. There are no make-up exams.
2. There are three exams and the FINAL exam.

**Exams # 1, 2, and 3 cover, each; 3 chapters.**

**FINAL EXAM** covers chapters 10 - 12, equal 60 points.

## **Evaluation Requirements:**

<b>Three Exams</b>	<b>180 points</b>
<b>Homework using Connect</b>	<b>720 points</b>
<b>4 Quizzes in Class</b>	<b>40 points</b>
<b>FINAL EXAM using Connect</b>	<b>60 points</b>
<b>Total Points</b>	<b>1000 points</b>

## HCC Grading Scale

Percentage		Grade	Points
90 - 100%	=	A	(900 to 1000 points)
80 - 89%	=	B	(800 to 899 points)
70 - 79%	=	C	(700 to 799 points)
60 - 69%	=	D	(600 to 699 points)
BELOW 60%	=	F	( 0 to 599 points)

## Textbook and Related Material (Required):

### Textbook:

ACCT 2301 Principles of Accounting I: Financial Accounting – 5<sup>th</sup> Edition.

John J. Wild: McGraw-Hill Irwin, *ISBN 1259690458 - 9781259690457*

Special Edition For Houston Community College.

## Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on due date, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed before.

## Students with Disabilities:

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

### **Academic Honesty:**

Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated against a student accused of scholastic dishonesty. “Scholarly dishonesty” includes, but is not limited to, cheating on a test, plagiarism, and collusion.

#### **Cheating on a test includes:**

- Copying from another students’ test paper;
- Using materials not authorized by the person giving the test;
- Collaborating with another student during a test without authorization;
- Knowingly using, buying, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administrated;
- Bribing another person to obtain a test that is so is administrated.

**Plagiarism** means the appropriation of another’s work and the unacknowledged incorporation of that work in one’s own written work offered for credit.

**Collusion** mean the unauthorized collaboration with another person in preparing written work offered for credit. Possible punishments for academic dishonesty may include a financial aid, job placement, est. – to stay in class and improve your academic performance.

### **Class Attendance:**

Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and it is the student’s responsibility to consult with the instructor for any make-up assignments. Although it is the responsibility of the student for non-attendance, the instructor has full authority to drop a student for excessive absences. A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instruction. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence.

### **Drops and Withdrawals:**

It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade



of F in the course. Procedures for withdrawing from a class are found in the Student Handbook.

- February 1<sup>st</sup>, 2016; Official Day of Record.
- February 4<sup>th</sup>, 2016; Last Day for 70% Refund.
- February 10<sup>th</sup>, 2016; Last Day for 25% Refund.
- April 5<sup>th</sup>, 2016; Last Day to Withdraw.
- May 15<sup>th</sup>, 2016; Semester Ends.

**International Students:** Receiving a “W” in a course may affect the status of your student visa. Once a “W” is given for the course, it will not be changed to an “F” because of visa considerations.

**New Policy:** Students who repeat a course three or more times will face significant tuition/fee increases at HCC and other Texas public colleges and universities. Please seek tutoring or other assistance prior to considering course withdrawal.

**Incompletes:**

The grade of “I” (incomplete) is conditional and at the discretion of each instructor. *I do NOT issue the grade of incomplete.*

**Tutoring/Lab Hours:**

This will be posted in the Learning Web during the second week of the semester.

**SCANS – Secretary’s Commission for Achieving Necessary Skills:**

Detailed SCANS information on this course is available from your instructor. For additional information about SCANS, go to:

[wdr.doleta.gov/SCANS/teaching](http://wdr.doleta.gov/SCANS/teaching)

**SCANS – Secretary’s Commission for Achieving Necessary Skills**

The Secretary’s Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and

- Develop a dissemination strategy for the nation’s schools, businesses, and homes

SCANS research verifies that what we call workplace know-how defines effective job performance today. This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace contexts in which they are applied.

Workplace Competencies	Foundation Skills
<p><b>Resources:</b> allocating time, money, materials, space, staff</p> <p><b>Interpersonal Skills:</b> working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds</p> <p><b>Information:</b> acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information</p> <p><b>Systems:</b> understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems</p> <p><b>Technology:</b> selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies</p>	<p><b>Basic Skills:</b> reading, writing, arithmetic and mathematics, speaking and listening</p> <p><b>Thinking Skills:</b> thinking creatively, making decisions, solving problems, seeing things in the mind’s eye, knowing how to learn, and reasoning</p> <p><b>Personal Qualities:</b> individual responsibility, self-esteem, sociability, self-management and integrity</p>

**SCANS workplace competencies and foundation skills have been integrated into Federal Income Tax for Partnerships & Corporations, and are exhibited in the SCANS schedule.**