



Prin. of Managerial Accounting-19103

ACCT-2302

**SS 2022 Section 0006 3 Credits 02/14/2022 to 05/15/2022 Atef Abuelaish
12/18/2021**

□ Course Meetings

Meeting Days

By appointment

Meeting Times

By appointment

Meeting Location

West Loop Campus

□ Welcome and Instructor Information

What's Exciting About This Course

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company.

My Personal Welcome

I would like to take this opportunity; first letter, to welcome every one of you personally to my class. The best way to start early this course is to be familiar with this “course Syllabus.” The syllabus for the course is already on “Learning web at HCC web site and Eagle online (HCC Canvas) web site.”

“2022 Spring semester” will begin on February 14th and our meeting will be once a week on Mondays from 10:00 till 11:50 AM to discuss that week activity. This course is “Hybrid” and with weekly meeting at Stafford Campus at Learning Hub.

Preferred Method of Contact

All communication between the instructor and the student will be through the email account set up in People Soft as your primary email. HCCS prefers that your primary email be your official HCCS email. If you do have, as your primary email, an email other than your HCCS email, make sure that this information is correct. You will always communicate with me to my official HCCS and/or through Eagle online Canvas mail. Do not use In Box in Eagle online Canvas for communications. Always, in the subject matter of every email put Acct 2302 CRN 19103. See Eagle online Canvas document Module “First day instructions” on how to use email.

Office Hours

By appointment

□ Course Overview

Course Description

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company.

The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

Prerequisite: Departmental Approval

Accounting Department Website

<https://www.hccs.edu/programs/areas-of-study/business/accounting>

□ Student Learning Outcomes and Objectives

Program Student Learning Outcomes (PSLOs)

1. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms, and compliance work.
2. Students will demonstrate a complete understanding of the accounting cycle.
3. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, i.e. Turbo Tax, Peachtree, and/or Quick Books.

4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements.

Student Learning Outcomes (SLOs)

Upon successful completion of this course, students will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.
2. Define operational and capital budgeting, and explain its role in planning, control, and decision making.
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
4. Explain the methods of performance evaluation.
5. Use appropriate financial information to make operational decisions.
6. Demonstrate the use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

Student Learning Objectives:

The student will be able to:

Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.

1. Describe the differences b/n Financial Accounting and Managerial Accounting
2. Classify cost on the basis of their behavior, traceability, controllability, relevance, and function
3. Compute cost of goods manufactured for a manufacturing company and cost of goods sold for merchandising and manufacturing companies

Define operational and capital budgeting, and explain its role in planning, control, and decision making.

1. Illustrate how to prepare an operational budget for service, merchandising and manufacturing companies
2. Illustrate how to prepare a capital budget for service, merchandising and manufacturing companies
3. Illustrate how to prepare capital expenditure, financial budgets, and the master budget

Prepare an operating budget, identify its major components, and explain the interrelationships among its various components

1. Illustrate the relationship b/n sales *budget*, production *budget*, direct materials purchases *budget*, direct labor *budget*, overhead *budget*, ending finished goods Inventory *budget*, and cost of goods sold *budget*.

Explain the methods of performance evaluation.

1. Describe controllable and uncontrollable costs
2. Illustrate responsibility accounting systems
3. Illustrate financial and non-financial performance evaluation measures

Use appropriate financial information to make operational decisions

1. Illustrate financial performance measures such as return on investment, residual income, profit margin, and investment turnover
2. Illustrate the balanced scorecard, cycle time and cycle efficiency

Demonstrate the use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

1. Describe job order costing, process costing, and activity-based costing
2. Illustrate cost behavior and cost-volume-profit analysis and variable costing
3. Compute payback period, net present value internal rate of return

□ Departmental Practices and Procedures

Department Specific Instructor and Student Responsibilities

Program/Discipline Requirements:

- 1) EXCEL- Students will work in EXCEL following textbook example formats, labels, and formulas.
- 2) Internet- Students will use HCC webmail, Publisher platforms (McGraw-Hill Connect, Wiley plus, etc.), the learning web, Eagle Online Canvas, and HCC LibLine (24/7 Library.)

Active Participation:

During the course, Instructors reserve the right to withdraw students from the course due to excessive non-participation in-class assignments or activities.

Active participation is based upon ATTEMPTING AND SUBMITTING Connect assignments for grading. Your instructor will continuously monitor the number of SUBMITTED assignments and your grade average.

Any grade average of 50 % or lower

will alert your instructor to review your course work and determine if the grade average is due to a lack of submitted work or a lack of understanding of the material. Students may be considered non-participating and subject to withdrawal if they have attempted and submitted less than 75% of assignments.

The instructor will apply the above-mentioned guidelines for officially withdrawing a student before or by the official withdrawal day. These same guidelines will also apply after the official day of withdrawal in assigning a final grade of FX.

Program-Specific Student Success Information

Expect to spend at least twice as many hours per week outside of class as you do in class studying the course content. Additional time will be required for written assignments. The assignments provided will help you use your study hours wisely. Successful completion of this course requires a combination of the following:

- Reading the textbook
- Attending classes in progress and/or online
- Completing assignments
- Participating in class activities

There is no short cut for success in this course; it requires reading (and probably re-reading) and studying the material using the course objectives as a guide.

□ Instructional Materials and Resources

Instructional Materials

Textbook

The required textbook for this course is: **Managerial Accounting 8th. Edition - Chapters 1-13 w/Connect Loose-Leaf by Wild Publisher: McGraw-Hill ISBN: 9781265813437.** You will also be required to complete a variety of assignments that will be delivered via McGraw-Hill Connect, an innovative online learning system proven to help students achieve greater success. The purchase of Connect is mandatory for this course.

Textbook Pricing Options are below

First Option 1

Best Bargain \$77.00

Package: Loose-Leaf textbook with Connect 8th Edition

ISBN: 9781265813437

Print and Digital Solution Good for Managerial Accounting only

Only Available Online at the link below: Standard 5-7-day shipping applies

Using the McGraw-Hill link below is a two (2) step process. The first step will bring you to a McGraw-Hill home page of all Accounting Courses at Houston Community College that use McGraw Hill books. The second step is to click on the book you wish to purchase which will direct you to the page to order your book for this class. **MAKE SURE THAT YOUR BOOK INDICATES ACCT 2302, Principles of Managerial Accounting**

<http://shop.mheducation.com/mhshop/store/HCCACC>

Second Option 2

Best Digital Option Second Option \$67.00

Connect (Includes 6-month eBook and homework access only)

All digital solution Good for Managerial Accounting only

Purchase Online

If you pick option 2 and then decide late you wish a physical book? The cost would be \$39.00 to request a physical book loose-leaf upgrade through your Connect account.

Third Option 3 See <http://hccs.bncollege.com/>

Package: Loose-Leaf textbook with Connect 8th Edition

ISBN: 9781265813437

Print and Digital Solution Good for Managerial Accounting Only

Available at Bookstores-on Campus or Off Campus

Below is a picture of the McGraw Book



Fourth Option:

If may buy the book from any other source but you will have to purchase the Connect code separately from McGraw-Hill.

If you purchase the required items separately, you will likely end up paying more than you will for this bundle. <http://shop.mheducation.com/mhshop/store/HCCACC>

If you may buy the book from any other source, but you will have to purchase the Connect code separately from McGraw-Hill.

If you register temporarily with the courtesy period, you can upgrade through your instructor's URL.

<https://connect.mheducation.com/class/a-abuelaish-principles-of-managerial-accounting-wild-8th-ed---crn--19103---stafford-campus---mo-10---1150-am>

The below reminder will always be there when you log into Connect.

Example below: Registering with the Courtesy Period

If you register temporarily with the courtesy period, you can upgrade through your instructor's URL. The below reminder will always be there when you log into Connect. While there are many purchase options, the best bargain for obtaining everything you will need to be successful in this course may be found in the value-added bundle available in the campus bookstore (option 3) or ordered directly from McGraw-Hill (option 1). While I highly recommend the option that includes a printed copy of the text, if you are comfortable forgoing the use of a hard-copy textbook in favor of an electronic version, you may instead purchase stand-alone access to McGraw-Hill Connect (option 2). This provides you with access to all of the assignments in McGraw-Hill Connect plus an integrated e-book version of the required textbook.

If you run into any technical difficulties, please call McGraw-Hill's Customer Experience Group by dialing 1(800)331-5094 or submit the "Contact Us" form found online at www.mhhe.com/support.

I suggest for a faster response, CALL. Also see in Eagle Online Canvas for more information concerning McGraw-Hill Connect.

Other Instructional Resources

Courseware

Complete your On-line orientation <http://www.hccs.edu/online/> and then locate the link for Orientation. If you are having problems assessing the class, contact an HCC online support technician at 713-718-5275. You also may visit the HCC Support Center at <http://www.hccs.edu/online/>

Completing the HCCS On-Line orientation does not count as attendance. This class will be using Eagle online Canvas <https://eagleonline.hccs.edu> You will be required to log into Eagle online.

At least two (2) times a week to read any announcements and review your grade book.

□ Course Requirements

Course Tentative Schedule

1	02/14	13	Analysis of Financial Statements	<u>Using Connect – Homework: 6 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>
2	02/28	1	Managerial Accounting Concepts and Principles	<u>Using Connect – Homework: 6 Questions for 80 Points – Due 05/08 toward the Course Final Grades.</u>
2	02/28	2	Job Order Costing	<u>Using Connect – Homework: 6 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>
3	03/07	3	Process Costing and Analysis	<u>Using Connect – Homework: 5 Questions for 80 Points – Due 05/08 toward the Course Final Grades.</u>
3	03/07	4	Activity-Based Costing and Analysis	<u>Using Connect – Homework: 7 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>
4	03/21	5	Cost Behavior and Cost-Volume-Profit Analysis	<u>Using Connect – Homework: 7 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>

	03/21	<u>EXAM # 1</u>	<u>EXAM # 1 for Chapters 13 & 1 TO 3 for 160 Points In 4 parts. Online at home. From 1 – 4 PM</u>	<u>EXAM # 1 for Chapters 13 & 1 TO 3 for 160 Points In 4 parts. Online at home From 1 – 4 PM</u>
5	03/28	6	Variable Costing and Analysis	<u>Using Connect – Homework: 6 Questions for 80 Points – Due 05/08 toward the Course Final Grades.</u>
6	04/04	<u>Case ST 1</u> 7	<u>Group Case Study # 1 in Class for 45 Points</u> Master Budgets and Planning	<u>Group Case Study # 1 in Class for 45 Points</u> <u>Using Connect – Homework: 7 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>
7	04/11	<u>EXAM # 2</u> 8	<u>EXAM # 2 for Chapters 4 TO 7 for 160 Points In 4 parts. Online at home From 1 – 4 PM</u> Flexible Budgets and Standard Costs	<u>Using Connect – Homework: 6 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u> <u>EXAM # 2 for Chapters 4 TO 7 for 160 Points In 4 parts. Online at home From 1 – 4 PM</u>
8	04/18	<u>Case ST 2</u> 9	<u>Group Case Study # 2 in Class for 45 Points</u> Performance Measurement and Responsibility Accounting	<u>Group Case Study # 2 in Class for 45 Points</u> <u>Using Connect – Homework: 7 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>

9	04/25	10	Relevant Costs for Managerial Decisions	<u>Using Connect – Homework: 10 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>
10	05/02	11	Capital Budgeting and Investment Analysis	<u>Using Connect – Homework: 7 Questions for 85 Points – Due 05/08 toward the Course Final Grades.</u>
11	05/09	FINAL	<u>COURSE FINAL EXAM for CHAPTERS 13 & 1 TO 11 FOR 240 POINTS In class From 10 AM – 1 PM</u>	<u>COURSE FINAL EXAM for CHAPTERS 13 & 1 TO 11 FOR 240 POINTS In class From 10 AM – 1 PM</u>

Assignments, Exams, and Activities

All assignments, quizzes and exams are conducted online. All assessments must be submitted before deadline to earn any credit. NO EXCEPTION. See the Evaluation requirements. The points for each chapter in Connect is based upon the following points: Normal distribution: Videos (25) Tableau and Other exercises. Review each chapter below for greater detail.

Chapter	Type	Connect	Pts	
13	Videos			Not graded
	Smart Book			Not Graded
	Videos		25	
	Exercises	13-3	12	
		13-6	18	
		13-7	10	
	Tableau		15	
	Excel		5	
	<u>EXAM # 1 Part 1 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		125	
1	Videos			Not graded
	Smart Book			Note graded
	Videos		25	
	Exercises	1-10	5	
		1-11	7	
		1-13	8	
	Problem	P1-1a	20	

	Tableau		15	
	<u>EXAM # 1 Part 2 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		120	
2	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	2-27	7	
	Problem	P 2-2a	18	
	General Ledger	P 2-2a	15	
	Tableau		15	
	Excel		5	
	<u>EXAM # 1 Part 3 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		125	
3	Videos			Not graded
	Smart Book			Not grade
	Videos		25	
	Exercises	3-9	10	
		3-16	15	
	General Ledger	P 3-1A	15	
	Tableau		15	
	<u>EXAM # 1 Part 4 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		120	
4	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	4-6	8	
		4-9	8	
		4-11	12	
		4-14	12	
	Tableau		15	
	Excel		5	Extra credit
	<u>EXAM # 2 Part 1 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		125	
5	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	5-7	6	
		5-10	12	
		5-13	6	
		5-22	16	
	Tableau		15	
	Excel		5	

	<u>EXAM # 2 Part 2 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		125	
6	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	6-1	6	
		6-2	6	
		6-3	14	
		611	14	
	Tableau		15	
	<u>EXAM # 2 Part 3 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		120	
7	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	7-3	5	
		7-7	10	
		7-13	10	
		7-17	15	
	Tableau		15	
	Excel		5	
	<u>EXAM # 2 Part 4 of 4</u>		40	<u>MC 10 @ 4P - Random Pooling</u>
	Total		125	
8	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Problem	P1a	15	
	Exercise	8-3	10	
		8-15	15	
	Tableau		15	
	Excel		5	
	<u>COURSE FINAL EXAM Part 1 of 4</u>		60	<u>MC 10 @ 6P - Random Pooling</u>
	Total		145	
9	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	9-3	10	
		9-5	20	
		9-9	4	
		9-10	6	
	Tableau		15	
	Excel		5	

	<u>COURSE FINAL EXAM Part 2 of 4</u>		60	<u>MC 10 @ 6P - Random Pooling</u>
	Total		145	
10	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	10-1	4	
		10-3	4	
		10-6	8	
		10-8	6	
		10-10	6	
		10-13	6	
	Problem	P 10-4a	6	
	Tableau		15	
	Excel		5	
	<u>COURSE FINAL EXAM Part 3 of 4</u>		60	<u>MC 10 @ 6P - Random Pooling</u>
	Total		145	
11	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	11-5	5	
		11-7	5	
		11-9	10	
		11-10	20	
	Tableau		15	
	Excel		5	
	<u>COURSE FINAL EXAM Part 4 of 4</u>		60	<u>MC 10 @ 6P - Random Pooling</u>
	Total		145	
	Grand Total		1565	

Type	Weight	Topic	Notes
Homework Using Connect	1005P		Specific exercise for each chapter
Exam # 1 for CH 13, 1, 2, & 3	160P		4 Parts for 40 Exercises <u>@ 4P</u>
Exam # 2 for CH 4, 5, 6, & 7	160P		4 Parts for 40 Exercises <u>@ 4P</u>
Connect Orientation and EGLS	35P		Questions on Connect orientation
Syllabus Quiz	10P		10 Questions on Course Syllabus
Group Study # 1	45P		One case study for 40P per group/person
Group Study # 2	45P		One case study for 40P per group/person
Course Final Exam	240P		4 Parts for 40 Exercises <u>@ 6P</u>

Total Points	1700P		
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Grading Formula

Grade	Range	Notes
A	90 – 100 %	1531 - 1700
B	80 – 89 %	1361 - 1530
C	70 – 79 %	1191 - 1360
D	60 – 69 %	1020 - 1190
F	<60 %	<1020

□ Instructor's Practices and Procedures

Incomplete Policy

IP (In Progress) is given only in certain developmental courses. The student must re-enroll to receive credit. COM (Completed) is given in non-credit and continuing education courses. To compute grade point average (GPA), divide the total grade points by the total number of semester hours attempted. The grades “IP,” “COM” and “I” do not affect GPA. It is my policy NOT TO GIVE a grade of “I” (incomplete).

Missed Assignments/Make-Up Policy

No late homework is accepted. The make-up of exams is allowed with proper documentation for justifiable reasons. Please note that a make-up exam is allowed for missed exams and is not a retake.

Academic Integrity

Here’s the link to the HCC information about academic integrity (Scholastic Dishonesty and Violation of Academic Scholastic Dishonesty and Grievance): <https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/> (<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/>) Scholastic Dishonesty will result in a referral to the Dean of Student Services.

<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/>
[\(https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/\)](https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/)

Attendance Procedures

As stated in the HCC Catalog, all students are expected to attend classes regularly. Students in On-Line courses must log in to their Eagle online class or they will be counted as absent. Students who did not log into Canvas and Connect before record date will be automatically withdrawn from class. Just like an on-campus class, your regular participation is required. During the course, I reserve the right to withdraw students from the course due to excessive non-participation in-class assignments or activities.

Student Conduct

Add Content Here (N/A)

Instructor's Course-Specific Information

- All assigned exercises and problems in CONNECT are conceptually the same as the end of chapter exercises in your textbook except that CONNECT assignments are algorithmic variations giving different numbers for each student. Solutions to the original end of chapter exercises in your textbook are provided in Eagle Online and Connect for your reference. But you are advised not to look at the solutions before you attempt them on your own.
- Before attempting a graded assignment in Connect, read the chapter, and review other resources (PowerPoint; Class Support Presentations at Canvas Modules, Connect Lecture videos in the Media Bank, LearnSmart, end of chapter exercises, etc.). You are encouraged to print the assignments, work offline, and go back to enter the answers.
- Click “Check my work” button on the bottom left side of the assignment page to find errors and correct it before submission (losing points is applicable). Use “Save and Exit” button to end a session, save your work and return to it at a later time before the due date. The “View Hint” links in some of the exercises allow you to watch a video of how similar exercises are done. All course assignments are open on the first day of class.
- Chapter assignments are due on May 08th at 11:59 pm central time. Due dates for each assignment are shown in CONNECT. Click on “Submit Assignment” button only when you are ready to submit for grading. You are allowed up to two (2) attempts for all your homework assignments except for quizzes and exams. The best score of the two attempts goes to your grade book. All homework assignments for the course are open on the first day of class. If you have completed and submitted all assignments in a chapter, you can move on and do the next chapter assignments without any restriction. Your overall grade on each chapter will be automatically imported to EO grade book from your Connect account after each deadline.
- Chapter grade is computed based on weight assigned for each assignment and quiz in the chapter.
- Exams: You must complete two exams and final exam. Exam formats are similar to quiz formats. Exams are one attempt only and will be conducted online in Connect. There will be no makeup for missed exam. All assessments must be submitted before deadline to earn any credit. NO EXCEPTION.

Devices

Add Content Here (N/A)

Faculty Statement about Student Success

Add Content Here (N/A)

Faculty-Specific Information Regarding Canvas

This course section will use Canvas (<https://eagleonline.hccs.edu> (<https://eagleonline.hccs.edu>)) to supplement in-class assignments, exams, and activities.

HCCS Open Lab locations may be used to access the Internet and Canvas. For best performance, Canvas should be used on the current or first previous major release of Chrome, Firefox, Edge, or Safari. Because it's built using web standards, Canvas runs on Windows, Mac, Linux, iOS, Android, or any other device with a modern web browser.

Canvas only requires an operating system that can run the latest compatible web browsers. Your computer operating system should be kept up to date with the latest recommended security updates and upgrades.

Instructional Modalities

In-Person (P)

Safe, face-to-face course with scheduled dates and times

Online on a Schedule (WS)

Fully online course with virtual meetings at scheduled dates and times

Online Anytime (WW)

Traditional online course without scheduled meetings

Hybrid (H)

Course that meets safely 50% face-to-face and 50% virtually

Hybrid Lab (HL)

Lab class that meets safely 50% face-to-face and 50% virtually

Social Justice Statement

Houston Community College is committed to furthering the cause of social justice in our community and beyond. HCC does not discriminate on the basis of race, color, religion, sex, gender identity and expression, national origin, age, disability, sexual 14 of 20 orientation, or veteran status. I fully support that commitment and, as such, will work to maintain a positive learning environment based upon open communication, mutual respect, and non-discrimination. In this course, we share in the creation and maintenance of a positive and safe learning environment. Part of this process includes acknowledging and embracing the differences among us in order to establish and reinforce that each one of us matters. I appreciate your suggestions about how to best maintain this environment of respect. If you experience any type of discrimination, please contact me and/or the Office of Institutional Equity at 713-718-8271.

□ HCC Policies and Information

HCC Grading System

HCC uses the following standard grading system:

Grade	Grade Interpretation	Grade Points
A	Excellent (90-100)	4
B	Good (80-89)	3
C	Fair (70-79)	2
D	Passing (60-69), except in developmental courses.	1
F	Failing (59 and below)	0
FX	Failing due to non-attendance	0
W	Withdrawn	0
I	Incomplete	0
AUD	Audit	0
IP	In Progress. Given only in certain developmental courses. A student must re-enroll to receive credit.	0
COM	Completed. Given in non-credit and continuing education courses.	0

Link to Policies in Student Handbook

Here's the link to the HCC Student Handbook

<https://www.hccs.edu/resources-for/current-students/student-handbook/>
(<https://www.hccs.edu/resources-for/current-students/student-handbook/>) In

it you will find information about the following:

- Academic Information
- Academic Support
- Attendance, Repeating Courses, and Withdrawal
- Career Planning and Job Search
- Childcare
- disAbility Support Services
- Electronic Devices

- Equal Educational Opportunity
- 15 of 20 Financial Aid TV (FATV)
- General Student Complaints
- Grade of FX
- Incomplete Grades
- International Student Services
- Health Awareness
- Libraries/Bookstore
- Police Services & Campus Safety
- Student Life at HCC
- Student Rights and Responsibilities
- Student Services
- Testing
- Transfer Planning
- Veteran Services

Link to HCC Academic Integrity Statement

<https://www.hccs.edu/resources-for/faculty/student-conduct-resources-for-faculty/> (<https://www.hccs.edu/resources-for/faculty/student-conduct-resources-for-faculty/>)

Campus Carry Link

Here's the link to the HCC information about Campus Carry:

<https://www.hccs.edu/departments/police/campus-carry/> (<https://www.hccs.edu/departments/police/campus-carry/>)

HCC Email Policy

When communicating via email, HCC requires students to communicate only through the HCC email system to protect your privacy. If you have not activated your HCC student email account, you can go [to HCC Eagle ID](https://www.hccs.edu/resources-for/current-students/student-e-mail-eagle-id/) (<https://www.hccs.edu/resources-for/current-students/student-e-mail-eagle-id/>) and activate it now. You may also use Canvas Inbox to communicate.

Office of Institutional Equity

Use the link below to access the HCC Office of Institutional Equity, Inclusion, and Engagement

[\(https://www.hccs.edu/departments/institutional-equity/](https://www.hccs.edu/departments/institutional-equity/)
(<https://www.hccs.edu/departments/institutional-equity/>)

Ability Services

HCC strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability

(including long and short-term conditions, mental health, chronic or temporary medical conditions), please meet with a campus Abilities Counselor as soon as possible in order to establish reasonable accommodations. Reasonable accommodations are established through an interactive process between you, your instructor(s) and Ability Services. It is the policy and practice of HCC to create inclusive and accessible learning environments consistent with federal and state law. For more information, please go to <https://www.hccs.edu/support-services/ability-services/> (<https://www.hccs.edu/support-services/ability-services/>)

Title IX

Houston Community College is committed to cultivating an environment free from inappropriate conduct of a sexual or gender-based nature including sex discrimination, sexual assault, sexual harassment, and sexual violence. Sex discrimination includes all forms of sexual and gender-based misconduct and violates an individual's fundamental rights and personal dignity. Title IX prohibits discrimination on the basis of sex-including pregnancy and parental status in educational programs and activities. If you require an accommodation due to pregnancy, please contact an Abilities Services Counselor. The Director of EEO/Compliance is designated as the Title IX Coordinator and Section 504 Coordinator. All inquiries concerning HCC policies, compliance with applicable laws, statutes, and regulations (such as Title VI, Title IX, and Section 504), and complaints may be directed to:

David Cross

Director EEO/Compliance

Office of Institutional Equity & Diversity

3100 Main – (713) 718 – 8271

Houston, TX 77266-7517 or Institutional.Equity@hccs.edu
(<mailto:Institutional.Equity@hccs.edu>)

<http://www.hccs.edu/departments/institutional-equity/title-ix-know-your-rights/> (<http://www.hccs.edu/departments/institutional-equity/title-ix-know-your-rights/>)

Office of the Dean of Students

Contact the office of the Dean of Students to seek assistance in determining the correct complaint procedure to follow or to identify the appropriate academic dean or supervisor for informal resolution of complaints.

<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-complaints/speak-with-the-dean-of-students/>
(<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-complaints/speak-with-the-dean-of-students/>)

Student Success

Expect to spend at least twice as many hours per week outside of class as you do in class studying the course content. Additional time will be required for written assignments. The assignments provided will help you use your study hours wisely. Successful completion of this course requires a combination of the following:

- Reading the textbook
- Attending class in person and/or online
- Completing Assignments
- Participating in class activities

There is no short cut for success in this course; it requires reading (and probably re-reading) and studying the material using the course objectives as a guide.

Canvas Learning Management System

Canvas is HCC's Learning Management System (LMS), and can be accessed at the following URL:

<https://eagleonline.hccs.edu> (<https://eagleonline.hccs.edu>)

HCCS Open Lab locations may be used to access the Internet and Canvas. For best performance, Canvas should be used on the current or first previous major release of Chrome, Firefox, Edge, or Safari. Because it's built using web standards, Canvas runs on Windows, Mac, Linux, iOS, Android, or any other device with a modern web browser.

Canvas only requires an operating system that can run the latest compatible web browsers. Your computer operating system should be kept up to date with the latest recommended security updates and upgrades.

HCC Online Information and Policies

Here is the link to information about HCC Online classes, which includes access to the required Online Information Class Preview for all fully online classes:

<http://www.hccs.edu/online/> (<http://www.hccs.edu/online/>)

Scoring Rubrics, Sample Assignments, etc.

Look in Canvas for the scoring rubrics for assignments, samples of class assignments, and other information to assist you in the course.

<https://eagleonline.hccs.edu/login/ldap> (<https://eagleonline.hccs.edu/login/ldap>)

Instructor and Student Responsibilities

As your instructor, it is my responsibility to:

- Provide the grading scale and detailed grading formula explaining
- how student grades are to be derived Facilitate an effective learning environment through learner-centered instructional techniques
- Provide a description of any special projects or assignments
- Inform students of policies such as attendance, withdrawal, tardiness, and making up assignments
- Provide the course outline and class calendar that will include a
- description of any special projects or assignments Arrange to meet with individual students during office hours, and before and after class as required

As a student, it is your responsibility to:

- Attend class in person and/or online
- Participate actively by reviewing course material, interacting with classmates, and responding promptly in your communication with me
- Read and comprehend the textbook
- Complete the required
- assignments and exams Ask for help when there is a question or problem
- Keep copies of all paperwork, including this syllabus, handouts, and all assignments
- Be aware of and comply with academic honesty policies in the [HCCS Student Handbook \(http://www.hccs.edu/resources-for/current-students/student-handbook/\)](http://www.hccs.edu/resources-for/current-students/student-handbook/)

EGLS3

[The EGLS3 \(Evaluation for Greater Learning Student Survey System \(http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/\)\)](http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/) will be available for most courses near the end of the term until finals start. This brief survey will give invaluable information to your faculty about their teaching. Results are anonymous and will be available to faculty and division chairs after the end of the term. EGLS³ surveys are only available for the Fall and Spring semesters. EGLS3 surveys are not offered during the summer semester due to logistical constraints. (You will be rewarded 10 points, as thank you gift, toward your final grades for completing the survey on time)

[http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/ \(http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/\)](http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/)

Housing and Food Assistance for Students

Any student who faces challenges securing their foods or housing and

believes this may affect their performance in the course is urged to contact the Dean of Students at their college for support. Furthermore, please notify the professor if you are comfortable in doing so.

This will enable HCC to provide any resources that HCC may possess.

Student Resources

Tutoring

HCC provides free, confidential, and convenient academic support, including writing critiques, to HCC students in an online environment and on campus. Tutoring is provided by HCC personnel in order to ensure that it is contextual and appropriate. Visit the [HCC Tutoring Services \(http://www.hccs.edu/resources-for/current-students/tutoring/\)](http://www.hccs.edu/resources-for/current-students/tutoring/) website for services provided.

Libraries

The HCC Library System consists of 9 libraries and 6 Electronic Resource Centers (ERCs) that are inviting places to study and collaborate on projects. Librarians are available both at the libraries and online to show you how to locate and use the resources you need. The libraries maintain a large selection of electronic resources as well as collections of books, magazines, newspapers, and audiovisual materials. The portal to all libraries' resources and services is the HCCS library web page at [http://library.hccs.edu \(http://library.hccs.edu/\)](http://library.hccs.edu).

Supplementary Instruction

Supplemental Instruction is an academic enrichment and support program that uses peer-assisted study sessions to improve student retention and success in historically difficult courses. Peer Support is provided by students who have already succeeded in completion of the specified course, and who earned a grade of A or B. Find details at [http://www.hccs.edu/resources-for/current-students/supplemental-instruction/ \(http://www.hccs.edu/resources-for/current-students/supplemental-instruction/\)](http://www.hccs.edu/resources-for/current-students/supplemental-instruction/).

Resources for Students:

<https://www.hccs.edu/resources-for/current-students/communicable-diseases/resources-for-students/>
(<https://www.hccs.edu/resources-for/current-students/communicable-diseases/resources-for-students/>)

Basic Needs Resources:

<https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/> (<https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/>)

Student Basic Needs Application:

<https://hccs.co1.qualtrics.com/jfe/form/SV>

[25WyNx7NwMRz1FH](https://hccs.co1.qualtrics.com/jfe/form/SV25WyNx7NwMRz1FH)
(<https://hccs.co1.qualtrics.com/jfe/form/SV25WyNx7NwMRz1FH>)

COVID-19

Here's the link to the HCC information about COVID-19:
<https://www.hccs.edu/resources-for/current-students/communicable-diseases/>
(<https://www.hccs.edu/resources-for/current-students/communicable-diseases/>)

Sensitive or Mature Course Content

In this college-level course, we may occasionally discuss sensitive or mature content. All members of the classroom environment, from your instructor to your fellow students, are expected to handle potentially controversial subjects with respect and consideration for one another's varied experiences and values.

□ Course Calendar

Syllabus Modifications

The instructor reserves the right to modify the syllabus at any time during the semester and will promptly notify students in writing, typically by e-mail, of any such changes.

□ Additional Information

Departmental/Program Information

Information for Majors

The Accounting program administers curricula consisting of four (4) awards: (1) Accounting AAS (2) Accounting Certificate Level 1 (3) Accounting- Payroll Specialist - Certificate Level 1 and (4) Forensic Accounting & Fraud Examination - Enhanced Skills Certificate.

Careers in the field

- The Accounting AAS award prepares students to become bookkeepers, accounting clerks, tax preparers, accounting assistants, assistant auditors, accounts payable clerks, accounts receivable clerks, billing coordinators, etc.
- The Accounting Certificate Level 1 award prepares students to become data entry clerks, bookkeepers, tax preparers, staff accountants, accounting clerks, inventory record keepers, payroll clerks.
- Accounting- Payroll Specialist - Certificate Level 1 award prepares students to become payroll coordinators, payroll specialists, and payroll managers.

- **Forensic Accounting & Fraud Examination - Enhanced Skills Certificate** prepares students to become forensic accountants, fraud accountants, and fraud examiners. HCC departmental student organizations

Accounting Student Organizations

- **Financials, Auditing, Regulations and Business – Accounting Students' Association (FARB-ASA)**

Scholarships

- **Houston chapter of CPAs**
- **AWSCPA**
- **Texas State Board of Public Accountancy – 5-year scholarship**
- **HCC Foundation**

Process for Expressing Concerns about the Course

If you have concerns about any aspect of this course, please reach out to your instructor for assistance first. If your instructor is not able to assist you, then you may wish to contact the Department Chair. Email sylvia.simmons@hccs.edu or call 713-718-7911