



Center of Excellence - *Business*  
Department Chair - *Dr. Marina Grau*  
Program Coordinator - *Dr. Mesfin Genanaw*

Instructor - Atef Abuelaish

**SYLLABUS – ACNT 1303 - CRN # 53630 - Spring 2018**

**Introduction To Accounting**

3 credit hour course / 48hrs electronic instruction / Second Start

\*\*\*\*\* *Textbook information – see page 4* \*\*\*\*\*

**Stafford Campus – Room 300 from 01/16 to 05/13/2018.**

**Meetings Tuesdays & Thursdays 08:00 – 09:20 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.

**Official HCCS Email and/or Eagle online Communications:**

There are different ways for our communication during the course. The way I prefer is through Eagle Online Canvas. In order to be on the same page of communication you are going to use, only, the student's official HCCS email. Please, do not use your personal email to communicate with me (your instructor). In the meantime make sure that your HCCS email is correct and you receive and send without any problem.

### **Syllabus Changes:**

The syllabus is subject to change. When changes occur, the instructor will advise the students during class time and as an announcement on Eagle on Line. It will be the student's responsibility when absent to check with the instructor or students or check Eagle on Line for Announcements.

### **Technical Compliance:**

Students are expected to maintain a state of technical compliance, including (but not limited to): up-to-date software as required by the instructor, a stable internet connection, and use of the Firefox browser when using Eagle on Line. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

### **Course Description:**

Throughout the course you will learn what is called the language of business. Examples of accounting terms are; net, gross, yield, valuation, accrued, deferred, etc. have meaning and been used in our society by different people. Accounting is the process of analyzing, classifying, recording, summarizing, and interpreting business transactions in financial or monetary terms.

### **Course Goals:**

As you acquire knowledge of accounting, you will gain an understanding of the way business operates and the reasoning involved in making business decisions.

### **End-of-Course Outcomes:**

You will gain an understanding of the way business operates and the reasoning involved in making business decisions.

You will learn how the accounting system operates from booking, recording, to prepare the financial statements.

### **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 Lib Line (24/7 Library)

### **Academic Discipline/CTE Program Learning Outcomes:**

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 complete understanding of the complete 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.
5. Students will be able to help managers make financial and nonfinancial decisions using internal and external information.

### **Instructional Methods:**

This is a face to face course; needs attendance with limited accepted absence (not more than 12.5% of the course length.)

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.

### **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 2018; 16-week class [RT] 01/16/2018 and ends 05/13/2018.

The official day of record is 01/06/2018 (Saturday)

### **Online registration instructions:**

Go to the following web address and click the "register now" button.

<http://connect.mheducation.com/class/a-abuelaish-spring-2018-semester---crn-53630---tue--thur-from-8-to-920-am>

### **Textbook and Related Material (Required):**



[College Accounting – A Contemporary Approach – 4<sup>th</sup> Edition](#)

### **Authors**

- M. David Haddock JR
- John Ellis Price
- Michael J. Farina

**ISBN: 978-1-259-99505-7 (Student Edition)**

**MHID: 1-259-99505-4 (Student Edition)**

### **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 for 80 Points each..**

**FINAL EXAM** covers chapters 10 - 13, equal 100 points.

### **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.

### **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**  
**ACNT 1303 – Introduction To Accounting**  
**CRN # 53630 - Stafford Campus – Room 300**

Meet NO.	Dates	Chapter	Topic	Homework Assignment
1	01/18	1	Accounting: the Language of Business	
2	01/23	1	Accounting: the Language of Business	Using Connect – 2 Questions for 50 Points – <u>Due 03/21</u>
3	01/25	2	Analyzing Business Transactions	
4	01/30	2	Analyzing Business Transactions	Using Connect – 7 Questions for 50 Points – <u>Due 03/21</u>
5	02/01	3	Analyzing Business Transactions Using T Accounts	
6	02/06	3	Analyzing Business Transactions Using T Accounts	Using Connect – 6 Questions for 50 Points – <u>Due 03/21</u>
7	02/08	4	The General Journal and the General Ledger	
8	02/13	4	The General Journal and the General Ledger	Using Connect – 4 Questions for 50 Points – <u>Due 03/21</u>
9	02/15	<u>GROUP STUDY 1</u>	<u>GROUP CASE STUDY</u>	ONE CASE PERGROUP FOR MAX <u>10 POINTS</u> EACH PERSON.

10	02/20	<b><u>EX # 1</u></b>	<b><u>Exam 1 Using Connect – 3 PARTS For 70 Points [Chapters 1, 2, and 3]  Under Chapter # 4</u></b>	<b><i>Using Connect – 3 PARTS For <u>70 Points</u> [Chapters 1, 2, and 3]</i></b>
11	02/22	5	Adjustments and the Worksheet	
12	02/27	5	Adjustments and the Worksheet	<b><i>Using Connect – 5 Questions for 50 Points – <u>Due 03/21</u></i></b>
13	03/01	6	Closing Entries and the Postclosing Trial Balance	
14	03/06	6	Closing Entries and the Postclosing Trial Balance	<b><i>Using Connect – 6 Questions for 50 Points – <u>Due 03/21</u></i></b>
15	03/08	<b><u>GROUP STUDY 2</u></b>	<b><u>GROUP CASE STUDY</u></b>	<b><i>ONE CASE PERGROUP FOR MAX <u>10 POINTS</u> EACH PERSON.</i></b>
16	03/13	<b><u>NO CLASS</u></b>	<b><u>SPRING BREAK</u></b>	
17	03/15	<b><u>NO CLASS</u></b>	<b><u>SPRING BREAK</u></b>	
18	03/20	7	Accounting for Sales, Accounts Receivable, and Cash Receipts	
19	03/22	7	Accounting for Sales, Accounts Receivable, and Cash Receipts	<b><i>Using Connect – 7 Questions for 50 Points – <u>Due 05/08</u></i></b>

20	03/27	<b><u>EX # 2</u></b>	<b><u>Exam 2 Using Connect – 3 PARTS</u></b> <b><u>For 70 Points [Chapters 4, 5, and 6]</u></b>  <b><u>Under Chapter # 7</u></b>	<b><i>Using Connect – 3 PARTS</i></b> <b><i>For 70 Points [Chapters 4, 5, and 6]</i></b>
21	03/29	8	Accounting for Purchases, Accounts Payable, and Cash Payments	
22	04/03	8	Accounting for Purchases, Accounts Payable, and Cash Payments	<b><i>Using Connect – 6 Questions for 50 Points – <u>Due 05/08</u></i></b>
23	04/05	9	Cash	
24	04/10	9	Cash	<b><i>Using Connect – 7 Questions for 50 Points – <u>Due 05/08</u></i></b>
25	04/12	10	Payroll Computations, Records, and Payments	
26	04/17	10	Payroll Computations, Records, and Payments	<b><i>Using Connect – 8 Questions for 50 Points – <u>Due 05/08</u></i></b>
27	04/19	<b><u>EX # 3</u></b>	<b><u>Exam 3 Using Connect – 3 PARTS</u></b> <b><u>For 70 Points [Chapters 7, 8, and 9]</u></b>  <b><u>Under Chapter # 10</u></b>	<b><i>Using Connect – 3 PARTS</i></b> <b><i>For 70 Points [Chapters 7, 8, and 9]</i></b>
28	04/24	11	Payroll Taxes, Deposits, and Reports	
29	04/26	11	Payroll Taxes, Deposits, and Reports	<b><i>Using Connect – 8 Questions for 50 Points – <u>Due 05/08</u></i></b>



30	05/01	12	Accruals, Deferrals, and the Worksheet	
31	05/03	12	Accruals, Deferrals, and the Worksheet	Using Connect – <b>5 Questions</b> for 50 Points – <b><u>Due 05/08</u></b>
32	05/08	13	Financial Statements and Closing Procedures	Using Connect – <b>4 Questions</b> for 50 Points – <b><u>Due 05/09</u></b>
33	05/10	<b><u>FINAL</u></b>	<b><u>COURSE FINAL EXAM</u></b>  <b><u>Chapters 10 – 13</u></b>  <b><u>Under Chapter # 13</u></b>	Using Connect – <b>4 PARTS</b> for <b><u>90 Points</u></b>

**Americans with Disabilities Act (ADA)-Students with Disabilities:**

<http://hccs.edu/support-serices/disability-services/student-resources/>

<http://hccs.edu/support-serices/disability-services/>

**Instructor Website:**

**Eagle Online**

Log in to HCC web site, go to Eagle online. Under your course number, choose the “McGraw Hill Connect” link, and follow the registration instruction as shown on the screen.

**Evaluation Requirements:**

Three Exams At Home Online	210 points
Homework using Connect	650 points
2 GROUP CASE-STUDY	20 points
5 Orint, 20 Class Part., & 5 Surv.	30 points
FINAL EXAM using Connect	90 points
Total Points	<b>1000 points</b>

## HCC Grading Scale

Percentage		Grade	Points	Points/semester HR
90 - 100%	=	A	(900 to 1000 points)	4 Points
80 - 89%	=	B	(800 to 899 points)	3 Points
70 - 79%	=	C	(700 to 799 points)	2 Points
60 - 69%	=	D	(600 to 699 points)	1 Points
BELOW 59%	=	F, FX, IP, W, I, AUD,	( 0 to 599 points)	0 Points

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.

## Final grade of FX

Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of “FX” at the end of the semester. Students who stop attending classes will receive a grade “FX”, compared to an earned grade of “I” which is due to poor performance. Logging into a On Line course without active participation is seen as non-attending. *Students that also fail to complete a minimum of the course work may also receive an FX or may be withdrawn from the class.*

Please note that HCC will not disperse financial aid funding for students who have never attended class. Students who receive financial aid but fail to attend class will be reported to the Department of Education and may have to pay back their aid. A grade of “FX” is treated exactly the same as a grade of “F” in terms of GPA, probation, suspension, and satisfactory academic progress.

## HCC Policy Statement

Link: <http://www.hccs.edu/resources-for/current-students/student-handbook/>

## Text Book Changes Each Year:

As you know, income tax laws change every year which requires a new text book. As such, the current McGraw Hill book and Connect access code for ACNT 1331 and ACNT 1347 (2018 Edition) are only good for the fall, spring and summer semesters that fall within the current HCC academic year. Example the

book we are using at this present time is appropriate for fall 2017, spring 2018 and summer 2018. Make all attempts to complete both Acnt 1331 and Acnt 1347 during this time period as we will go to a new edition in fall 2018 (2019 Edition).

### **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:**

<http://www.hccs.edu/about-hcc/procedures/student-rights-policies—procedures/student-procedures/>

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.

HCC Student Services Information

Link: <http://www.hccs.edu/resources-for/current-students/student-hadbook/>

### **Class Attendance:**

- Face to face, Hybrid or On-Line classes.
- As stated in the HCC Catalog, all students are expected to attend classes regularly. Students in On-Line courses must log into their on line class or they will be counted as absent. Just like an on-campus class, your participation is required.
- You are expected to attend all lecture classes and labs regularly. You are also responsible for materials covered during your absences. Instructors may be willing to consult with you for make-up assignments, but it is your responsibility to contact the instructor. Class attendance is monitored daily. Although it is your responsibility to drop a course for nonattendance, the instructor has the authority to drop you for excessive absences. You may be dropped from a course after accumulating absences in excess of 12.5 percent of the total hours of instruction (lecture and lab).  
For example:
  - For a 3 credit-hour lecture class meeting 3 hours per week (48 hours of instruction), you can be dropped after 6 hours of absence.
  - For a hybrid class (24 hours of instruction), you can be dropped after 3 hours of absence.
  - For a 4 credit-hour lecture/lab course meeting 6 hours per week (96 hours of instruction), you can be dropped after 12 hours of absence.Departments and programs governed by accreditation or certification standards may have different attendance policies. Administrative drops are at the discretion of the instructor. Failure to withdraw officially can result in a grade of “F” in the course

**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 lack of submitted work or lack of understanding the material. A student may be considered as non-participating and subject to withdrawal if he/she attempted and submitted less than 75% of the assignments.

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

Also, review page # 1 about the requirement that you must log into Eagle On-Line at a minimum of two (2) times a week. Checking in everyday would be advisable. Any modification to any schedule will be posted in an “Announcement”, email or a revision in the syllabus.

## **Drops and Withdrawals:**

**See below link for guidelines and rules:**

**<http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/>**

if a student decides to drop or withdraw from a class upon careful review of other options, the student can drop online prior to the deadline through their HCC

**Student Service Center:**

**<https://hccsaweb.hccs.edu:8080/psp/csprd/?cmd-login&languageCd=ENG>**

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.

- January, 06<sup>th</sup>, 2018; Official Day of Record.
- January, 12<sup>th</sup>, 2018; Last Day for 100% Refund.
- February, 01st, 2018; Last Day for 70% Refund.
- February, 07th, 2018; Last Day for 25% Refund.
- April, 03rd, 2018; Last Day to Withdraw.
- May, 13th, 2018; Semester Ends.

## **HCC 6 Course Drop Policy**

**<http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures>**

## **Financial Aid and Withdrawal**

**<http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/>**

## **Repeat Course Fee**

**<http://www.hccs.edu/programs/catalog/costrefund-information/>**

## **Incompletes:**

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

## **International Students:**

Please contact the International Student Office at 713-718-8520 if you have additional questions about your visa status.

**<http://www.hccs.edu/support-services/international-students/>**

Effective Fall 2017, F-1 international students must earn letter grades (A, B, C, D, or F). A grade of "FX" (failing because of non-attendance) will no longer count

towards the full-time enrollment requirement. "FX" is not a valid grade and demonstrates the student is not maintaining F-1 immigration status. Also, please note that the longstanding policy of "W" grades not counting toward full-time enrollment remains in effect.

F-1 students must maintain at least 12 credit hours during the fall and spring semesters (9 credit hours during the summer, if this is first semester of attendance at HCC). International students holding an F-1 visa are limited to no more than the equivalent of one class or 3 credit hours of distance education (online class) per semester that will count towards the full-time status.

### **Title IX parenting and pregnancy guidelines**

To learn about your title IX rights under parenting and pregnancy, please check on the link below. Of you have further questions, please contact the Office of Institutional Equity.

<http://www.hccs.edu/support-services/disability-services/student-resources/>

### **Campus Carry Law:**

At HCC the safety of our students, staff, and faculty is our first priority. As of August 1, 2017, Houston Community College is subject to the Campus Carry Law (SBII 2015). For more information, visit the HCC Campus Carry Law web page at:

<http://www.hccs.edu/departments/police/campus-carry/campus-carry-and-open-carry-faqs/>

### **Tutoring/Lab Hours:**

Tutoring is now handled by a Centralized group and not the responsibility of the individual department.

The link below should be provided to your students in the syllabus and/or Eagle on Line Canvas

<http://www.hccs.edu/district/students/tutoring/>

The District only provides face to face tutors at various tutoring locations for Accounting.

The system called Upswing (on line tutors) does not have provided Accounting tutors.

At the link above the student has the option of picking

(1) Tutoring Schedule: Find a tutor

(2) OnLine tutoring 24/7 Upswing (The system does not have a on line tutor for Accounting)

### **End of the Semester Final Exam:**

The Texas State Board of Public Accountancy allows certain upper level accounting courses to be taken as face to face and/or on line courses.

Administration of final exam- The final exam must be taken in person and be administrated as a face-t-face exam that is proctored by authorized personnel of HCCS or HCCS- accepted personnel.

Skipping the final exam-Any student that fails to take the final exam will receive a zero for the exam and an “F” for the course.

Scoring less than 50% on the final exam-If a student’s final exam score is less than 50%, then he/she will receive an “F” overall grade for the course.

### **EGLS3 – Evaluation for Greater Learning Student Survey System**

<http://www.hccs.edu/resources-for/current-students/eglss-evaluate-your-professors/>

At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning during a designated time near the end of the term, you will be asked to a short online survey of research-based questions related to instructions. The anonymous results of the survey will be made available to your professors and department chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.