



**Center of Excellence - Business**  
**Department Chair - Dr. Marina Grau**  
**Program Coordinator – Dr. Mesfin Genanaw**  
**Instructor- Ramón A. Lozada, Jr.**

**ACCT 2301 –Principles of Financial Accounting**  
**CRN 72380 – Summer 2018 8 Weeks Section Tuesdays and Thursdays 5:30 PM –8:30 PM**  
**Alief - Hayes Campus Rm B110**  
**Dates 06/04/2018 – 07/29/2018**  
**Last assignment due 07/22/2018**

This class will be using Canvas Eagle On Line 2 <https://eo2.hccs.edu/login/index.php>  
 You will be required to log into Canvas Eagle on Line at least two (2) times a week to read any announcements posted. See Attendance guidelines on page 15

**YOU MUST READ THE FOLLOWING**

1. Canvas on Line is required for this class-See page 1.
2. Quick Mail-see page 2.
3. Technical Compliance-see page 2.
4. Calendar-see page 3-4.
5. Grade scale and grade of FX-see page 5-6.
6. Assignments graded and required for this class located in the McGraw-Hill Connect Learning Module System-see pages 6-9.
7. Text book information and McGraw-Hill Connect information-see pages 11-13-**The purchase of Connect is mandatory for this course.**
8. Attendance guidelines for face to face, hybrid and Distance Education classes-see Pages 13-14-Official Day of record---Lack of participation-Connect Assignments.
9. Drops and Withdrawal guidelines-see pages 14.
10. Incompletes-see page 14.
11. Student Agreement-see page 15-16

**Instructor Information:**

Instructor:	<b>Ramón A. Lozada, Jr.</b>
Office Location:	<b>Alief - Hayes Campus – Faculty Area</b>
Office Hours:	<b>By appointment</b>
Phone #:	<b>West Loop – Faculty office Tel. # 713-718-2071 Ext. 82071</b>
Email:	Before classes begin or after the semester email address: <a href="mailto:ramon.lozada@hccs.edu">ramon.lozada@hccs.edu</a> During class you may reach me through Quick Mail in Canvas on Line which will send the email to <a href="mailto:ramon.lozada@hccs.edu">ramon.lozada@hccs.edu</a>

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 (SB11 2015). For more information, visit the HCC Campus Carry web page at <http://www.hccs.edu/district/departments/police/campus-carry/>.”

**“Any student who faces challenges securing their food or housing and believes this may affect their performance in the course is urged to contact the Dean of Students for support. Furthermore, please notify the professor if you are comfortable in doing so.”**

**It might be wise to go ahead and add this link in your syllabus**

**[www.hccs.edu/harveystudentresources](http://www.hccs.edu/harveystudentresources)**

**Office Location and Hours:**

Please feel free to contact me through Canvas on line “Mail”. After the course is completed you also can contact me through HCCS email.

**Quick Mail and Official HCCS Email**

This class will use Quick Mail through Canvas on Line which will go to your HCCS email address. You also may email me direct at. Any modifications to any schedule will be posted in an “Announcement”, email or a revision in the syllabus. To communicate with your instructor you must use either Quick Mail through Canvas on line or use your official HCCS email account

**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 Canvas on line. It will be the students responsibility when absent to check with the instructor or students or check Canvas 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 Canvas Online. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

**ACCT 2301 Principles of Financial Accounting (3 SCH version)**

This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders’ equity to communicate the business entity’s results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners’ equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS).

Prerequisite: Meet TSI college-readiness standard for Mathematics; or equivalent

Recommended co-requisite: MATH 1324 Mathematics for Business & Social Science

**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)

### **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, ie. 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.

### **Course Goals:**

The primary purpose of Principles of Financial Accounting is to provide students with basic concepts and techniques of double-entry accounting and the accounting cycle. The course is designed to meet the needs of those students who are preparing for a career in accounting

### **Student Learning Outcomes:**

Upon successful completion of this course, students will:

1. Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment.
2. Identify the difference between accrual and cash basis accounting.
3. Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP).
4. Prepare adjusting entries and close the general ledger.
5. Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders' equity.
6. Analyze and interpret financial statements using financial analysis techniques.
7. Describe the conceptual differences between International Financial Reporting Standards and U.S. generally accepted accounting principles

### **Student Learning Objectives:**

The student will be able to:

**Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment.**

1. Illustrate external and internal users of accounting information
2. Illustrate general and specific principles and assumptions of accounting
3. Illustrate the materiality and cost-benefit constraints of accounting

**Identify the difference between accrual and cash basis accounting.**

1. Illustrate the matching of revenues and expenses of an accounting period
2. Illustrate prepaid (deferred) expenses and unearned (deferred) revenues
3. Illustrate accrued expenses, accrued revenues and cash basis accounting

**Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP).**

1. Illustrate the basic accounting equation
2. Describe an account and its use in recording transactions
3. Analyze debits and credits and the double-entry system
4. Record transactions in a journal and post entries to a ledger

**Prepare adjusting entries and close the general ledger**

1. Prepare and explain adjusting entries and adjusted trial balance
2. Describe and prepare closing entries
3. Prepare a post-closing trial balance

**Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders' equity.**

1. Prepare Income statement
2. Prepare Balance Sheet
3. Prepare Statement of Retained Earnings
4. Prepare statement of Cash flows

**Analyze and interpret financial statements using financial analysis techniques.**

1. Describe and apply methods of horizontal analysis
2. Describe and apply methods of vertical analysis
3. Illustrate ratio analysis

**Describe the conceptual differences between International Financial Reporting Standards and U.S. generally accepted accounting principles.**

1. Describe the Generally Accepted Accounting Principles
2. Describe the responsibilities of Securities and Exchange Commission(SEC) and the Financial Accounting Standard Board(FASB)
3. Describe the International Financial Reporting Standards(IFRS) and responsibilities of the International Accounting Standards Board (ISAB).

**SCANS or Core Curriculum Statement**

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

<b>ACCT 2301 CRN 72380 Principles of Financial Accounting – Summer 2018 8 Weeks Section</b>			
<b>See Connect for on line assessment due dates</b>			
<b>DATE 2018</b>	<b>DAY</b>	<b>Ch</b>	<b>TOPIC</b>
06/05	Tu	1 2	Introduction to the Class Accounting in Business Accounting for Business Transactions
06/07	Th	2 3	Accounting for Business Transactions Adjusting Accounts for Financial Statement
06/11	M		<b>Official Day of Record</b>
06/12	Tu	4	Accounting for Merchandise Operations
06/14	Th	5	Inventory and Cost of Sales
06/19	Tu	6	Cash and Internal Controls
06/21	Th	7	Accounting for Receivables <b>Exam 1 Chapters 1-4</b>

06/26	Tu	8	Accounting for Long Term Assets
06/28	Th	9	Accounting for Current liabilities <b>Exam 2 Chapters 5-8</b>
07/03	Tu	9	Accounting for Current liabilities
07/05	Th	10	Accounting for Long Term Liabilities
07/09	M		<b>Last Day to Officially Withdraw</b>
07/10	Tu	10	Accounting for Long Term Liabilities
07/12	Th	11	Corporate Reporting and Analysis
07/17	Tu	12	Reporting Cash Flow
07/19	Th		Review
07/22	S		<b>Last Day Assignment due @ 11:59 pm</b> <b>Instruction Ends</b>
07/26	Th		<b>Final Exam Chapters 9-12</b>
<b>07/29</b>	<b>S</b>		<b>Semester Ends</b>
<b>07/30</b>	<b>M</b>		<b>Grades Due Before Noon</b>

### **Instructional Methods: 100 % Face to Face and some Distance Education**

ACCT 2301 is a required, elective, or prerequisite course depending upon program or accounting courses.

As an 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, modeling good teaching strategies, and organizing and monitoring the class experience that allows you to connect the information that you learn in this course to the real world of accounting.

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

### **Evaluation and Requirements:**

Students are expected to read all assigned chapters, complete and submit all assignments on or before the due dates. Your assignment grades will be posted in Canvas on Line every Monday. Verify grades every Monday during the Semester.

This course will use the book publisher **McGraw-Hill Connect Learning Module** for all of your on line work

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 below.

### **HCC Grading Scale:**

A = 100- 90	4 points per semester hour
B = 89 – 80:	3 points per semester hour
C = 79 – 70:	2 points per semester hour
D = 69 – 60:	1 point per semester hour
59 and below = F	0 points per semester hour
FX (Failure due to non-attendance)	0 points per semester hour
IP (In Progress)	0 points per semester hour
W (Withdrawn)	0 points per semester hour

I (Incomplete)

0 points per semester hour

AUD (Audit)

0 points per semester hour

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.

See "Health Science Program/Discipline Requirements" for grading scale

### **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 of "FX", compared to an earned grade of "F" which is due to poor performance. Logging into a DE course without active participation is seen as non-attending. Students that also fail to complete a minimum of the course work will also receive an FX. 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.

### **Evaluation Requirements:**

#### **Verify grades every Monday during the Semester**

Connect 1200 points x 25 % = 300 100 points per chapter x 25 %	300
Sectional First Exam 1-4	100
Sectional Second Exam 5-8	100
Sectional Final Exam 9-12	100
Total (100 %)	600

### **Grading Scale:**

90 - 100%	=	A	540-600 points)
80 - 89%	=	B	480- 539 points)
70 - 79%	=	C	420-479 points)
60 - 69%	=	D	360-419 points)
BELOW 60%	=	F	( 0 to 359 points)

### **Below are your assignments in Connect**

All chapter grades in Connect equal 100 points for simplicity.

### **The 100 points for each chapter in Connect is based upon the following points:**

Learn Smart (20) Exercises/Problems (50) Interactive Presentations (10) Quizzes (20)

Lectures Videos are in each chapter called "Need to Know Videos"-not gradable

General Ledger Exercises-See instructor for information

Chapter	Type	Connect	Pts	
1	Learn Smart	LS	20	In Assignment section
	Exercises	1-8	6	Algorithmic
		1-9	8	Algorithmic
		1-15	12	Algorithmic

		1-16	8	Algorithmic
		1-17	16	Algorithmic
	IP	A1	1	
		P1	3	
		P2	6	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
2	Learn Smart	LS	20	In Assignment section
	Exercises	2-7	11	algorithmic
		2-9	23	Algorithmic
		2-10	16	Algorithmic
	IP	A1	2	
		C2	3	
		C4	5	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	Optional See instructor
3	Learn Smart	LS	20	In Assignment section
	Exercises	3-1	5	Algorithmic
		3-3	7	Algorithmic
		3-5	2	Algorithmic
		3-7	12	Algorithmic
		3-8	19	Algorithmic
		3-10	5	Algorithmic
	IP	P1	6	
		P3	4	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	Optional See instructor
4	Learn Smart	LS	20	In Assignment section
	Exercises	4-4	14	Algorithmic
		4-5	12	Algorithmic
		4-7	16	Algorithmic
		4-	8	Algorithmic
				Algorithmic
	IP	P1	2	
		P2	4	
		P4	4	
	Quiz		20	MC 10 @ 2 Random Pooling
		Total	100	
	General Ledger Ex		15	Optional See instructor

5	Learn Smart	LS	20	In Assignment section
	Exercises	5-2	2	Algorithmic
		5-3	28	Algorithmic
		5-9	20	Algorithmic
	IP	P1	10	
	Quiz		20	MC 10 @ 2 Random Pooling
	Total		100	
6	Learn Smart	LS	20	In Assignment section
	Exercises	6-5	9	Algorithmic
		6-6	14	Algorithmic
		6-9	8	Algorithmic
	Problem	6-3	19	Algorithmic
	IP	P2	4	
		P3	6	
	Quiz		20	MC 10 @ 2 Random Pooling
		Total	100	
	General Ledger Ex		15	Optional See instructor
7	Learn Smart	LS	20	In Assignment section
	Exercises	7-1	20	Algorithmic
		7-2	12	Algorithmic
		7-3	6	Algorithmic
		7-4	8	Algorithmic
		7-5	4	Algorithmic
	IP	P1	2	
		P2	4	
		P3	4	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	Optional See instructor
8	Learn Smart	LS	20	In Assignment section
	Exercises	8-2	4	Algorithmic
		8-3	14	Algorithmic
		8-15	6	Algorithmic
		8-16	6	Algorithmic
		8-18	2	Algorithmic
		8-19	2	Algorithmic
		8-20	1	Algorithmic
	Problem	8-2a	15	Algorithmic
	IP	P1	5	
		P2	5	



	Quiz		20	
		Total	100	MC 10 @ 2-Random Pooling
9	Learn Smart	LS	20	In Assignment section
	Exercises	9-3	6	algorithmic
		9-4	20	algorithmic
		9-5	8	algorithmic
		9-6	7	algorithmic
		9-12	4	algorithmic
		9-16	5	algorithmic
	IP	P1	10	
	Quiz		20	MC 10 @ 2-Random Pooling
		Total	100	
	General Ledger Ex		15	Optional See instructor
10	Learn Smart	LS	20	In Assignment section
	Exercises	10-1	13	Algorithmic
		10-2	16	Algorithmic
		10-3	6	Algorithmic
		10-10	15	Algorithmic
	Quiz		20	MC 10 @ 2-Random Pooling
	IP	A1	10	
		Total	100	
11	Learn Smart	LS	20	In Assignment section
	Exercises	11-2	6	Algorithmic
		11-3	10	Algorithmic
		11-4	4	Algorithmic
		11-5	4	Algorithmic
		11-8	4	Algorithmic
		11-9	4	Algorithmic
		11-18	18	Algorithmic
	IP	P1	4	
		P2	6	
	Quiz		20	MC 10 @ 2-Random Pooling
		Total	100	
	General Ledger Ex		15	Optional See instructor
12	Learn Smart	LS	20	In Assignment section
	Exercises	12-4	12	Algorithmic
		12-7	5	Algorithmic
		12-8	5	Algorithmic
		12-11	28	Algorithmic
	IP	C1	10	

	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	Optional See instructor

**Learn Smart/Smart Book Assignments: IS A REQUIRED ASSIGNMENT**

Content is still structured somewhat like a textbook but instead of asking students to read it thoroughly from start to finish, it coaches the student on how to read the material and quizzes them on various concepts as they move through each section. Depending on their responses, they're guided along to different highlighted passages. LearnSmart is more focused on reviewing material and attempts to help students read more efficiently to better retain information.

The assignment list where Learn Smart is listed indicates a time such as 20 minutes. This does not mean you have only 20 minutes before you start but is telling you that the average amount of time is 20 minutes. Just make sure the assignment is completed by the day and time listed in the assignment list.

**No two students are alike. Why should their learning paths be? LearnSmart uses revolutionary adaptive technology to build a learning experience unique to each student's individual needs. It starts by identifying the topics a student knows and does not know. As the student progresses, LearnSmart adapts and adjusts the content based on his or her individual strengths, weaknesses and confidence, ensuring that every minute spent studying with LearnSmart is the most efficient and productive study time possible.**

**LearnSmart also takes into account that everyone will forget a certain amount of material. LearnSmart pinpoints areas that a student is most likely to forget and encourages periodic review to ensure that the knowledge is truly learned and retained. In this way, LearnSmart goes beyond simply getting students to memorize material – it helps them truly retain the material in their long term memory. Want proof? Students who use LearnSmart are 35% more likely to complete their class; 13% more likely to pass their class; and have been proven to improve their performance by a full letter grade.**

**Be sure to use Learn Smart (Smart Book) that is in the assignment section in Connect to be graded.**

See Eagle on Line Topic 4 for links to learn how to do Learn Smart (Smart Book)

**See Connect Orientations in Connect on how to use Learn Smart as an assignment**

**See Connect Orientations in Connect on how to do Exercise Assignments and Interactive Presentations**

**Exercises and Problems Assignments:**

All exercises and problems in Connect are the same exercises and problems as you will find in the back of each chapter. The only difference is that each student's numbers for the exercises or problems in Connect will be different numbers than in the book or what your fellow students have. (algorithmic exercises and problems)

Submission Attempts-Check my works

The system is set to give you only two (2) submission attempts but you do have unlimited “check my works” to help you eventually master the concept and problem before you submit for grading. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt.

Hints:

Some of the exercises and problems have features to allow you to watch a video of a similar exercise/problem “View Hint” will walk you through the process.

Ask your instructor feature:

The system is set that you can ask your instructor a question by using the mail feature found in each Connect problem. Students can “ask your instructor a question”. Your instructor will respond back to you by using the mail feature in Connect (so check your Connect regularly for responses back from your instructor).

Ebook and resources:

The system is set that you can click on ebook and resources that will take you direct to the section in the book that is dealing with your exercise/problem

Report a content issue:

If a student feels that there is an error with the material do NOT report these issues directly to Connect. Click “ask your instructor” while in the Connect problem. Give detailed information as to the problem. Your instructor will determine if there really is an issue and has the ability to report that issue direct to the Connect product team.

**Interactive Presentations Assignments:**

Interactive Presentations (IP) are an interactive audio/video that will require you to answer questions as you move along in the video. The system is set to give you two (2) attempts. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt.

**Quizzes Assignments:**

Each chapter in Connect has a multiple choice quiz and each student’s quiz is completely different from another student’s quiz. (random pooling) Each student is allowed 2 attempts to improve their grade. Each attempt is a different set of questions. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt. Quizzes do not have “check my work”. The feature “ask your instructor” is available.

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

Welcome to Accounting 2301-Principles of Financial Accounting. Please read this entire message carefully, as it contains crucial information about your required course materials and how to obtain the best bargain as you are shopping around.

The required textbook for this course is: Financial Accounting Fundamentals 6th. Edition Chapters 1-13 w/Connect Loose-Leaf by Wild - Publisher: McGraw-Hill ISBN: 9781260255119 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.**

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 or ordered directly from McGraw-Hill. While I highly recommend the option that includes a printed copy of the text, if you are comfortable forgoing use of a hard-copy text in favor of an electronic version, you may instead purchase stand-alone access to **McGraw-Hill Connect**. This provides you with access to all of the assignments in **McGraw-Hill Connect** plus an integrated e-book version of the required textbook.

Once you have purchased your materials from the bookstore, direct from McGraw-Hill or if you are ready to purchase access directly online, go to the appropriate registration page for your section listed below:

<http://connect.mheducation.com/class/r-lozada-acct-2301---001---principles-of-financial-accounting-crn-72380>

To register, confirm that you are on the appropriate page by reviewing the course and section information listed on the site. If the course and section information listed is correct, click on the “Register Now” button, and follow the instructions on the site to complete your registration. **You will register with the Connect code or temporally register with the Courtesy period that normally is 14 days.**

The McGraw Hill Connect system allows you to register without immediately paying. **You do have a 14 calendar day period before you have to pay but do not pass that Courtesy period of paying as your account will expire and you will not have access to Connect.** The Courtesy period is a courtesy offered by McGraw at our request but all students are required to pay. If you pay and then withdraw or drop, Connect will honor your registration for a certain number of days normally where you can take the course again the next semester.

There is no reason to delay registering. There is also no reason to get behind as the Connect system does offer the ability to use the ebook portion of Connect

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](http://www.mhhe.com/support). I suggest for a faster response, CALL.

**Also see in Eagle On Line the appropriate Topic section for McGraw-Hill for more information.**

**Textbook Pricing Options are below:**

First Option:

Best Bargain \$73.00

Package: Loose-Leaf textbook with Connect

ISBN: 9781259690457

Print and Digital Solution Good for Acct 2301 only (6 month Connect Access)

**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 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 2301

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

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**Second Option:**

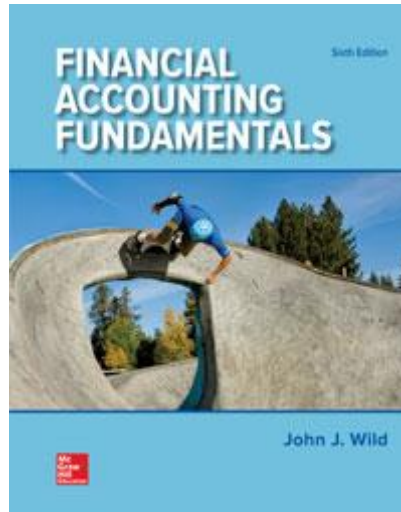
Best Digital Option Second Option \$63.00

Connect (Includes ebook and homework access only) All digital solution

Purchase Online (12 month Connect Access)

<http://connect.mheducation.com/class/r-lozada-acct-2301---001---principles-of-financial-accounting-crn-72380>

Below is a picture of the McGraw Book



**Third Option:** <http://hccs.bncollege.com/>

Package: Loose-Leaf textbook with Connect

ISBN: 9781260255119

Print and Digital Solution (6 month Connect Access)

Available at Bookstores-on Campus or Off Campus

**Fourth Option:**

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

**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.

Example below:

Your courtesy access to this class will expire on August 15, 2017, 11:58 AM CDT.

Do you want to purchase access right now?

No

Yes, purchase access

When you do this, input your code that you got from option 1 or 3 above. If you Click the button to buy on line instead of option 1 or 3 then you will get the digital ebook with Connect and that price is \$63.)

### **HCC Policy Statements**

Link: <http://www.hccs.edu/district/students/student-handbook/>

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

<http://www.hccs.edu/district/students/disability-services/ability-services-policies-and-procedures/>

<http://www.hccs.edu/district/students/disability-services/>

### **Academic Honesty:**

<http://www.hccs.edu/district/about-us/procedures/student-rights-policies--procedures/student-procedures/>

### **Official Day of Record: June 11, 2018**

#### **Attendance: Face to Face**

As stated in the HCC Catalog, all students are expected to attend classes regularly. Official Day of Record 09-06-2016: You must have signed into Eagle on Line before 10/26/2015 or registered in Connect or have at least attended one class by this date: Otherwise subject to withdrawal **We are obligated to report attendance to the registrar's office by 09-06-2016. You must have signed into Canvas Eagle on Line by 09-06-2016 or registered in Connect or have at least attended one class by this date. If not, you will have been considered as never attending and the registrar's office will drop you from this course. I will NOT reinstate you.**

Although it is the responsibility of the student to withdraw officially from a course, the professor also has the authority to block a student from accessing Eagle On Line, and/or to withdraw a student for excessive absences or failure to actively participate regularly.

#### **During the course, I reserve the right to withdraw you from the course due to excessive non-participation in class assignments or activities**

Active participation is based upon ATTEMPTING AND SUBMITTING Connects assignments for grading. Your instructor will continuously monitor the number of SUBMITTED Connect 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 lack of submitted work or lack of understanding the material. A student may be considered as non-participating and subject to withdrawal if they have attempted and submitted less than 75% of your assignments.

If you are not attending class, you are not learning the information. The six hours of class time would include any total classes missed or for excessive tardiness or leaving class early. Therefore students are expected to attend classes on a regular basis and to be punctual. If a student has excessive absences, the instructor may withdraw the student from the class. A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5 % of the hours of instructions. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence. Students are responsible for all work, assignments, and material discussed in class, whether the student is present or absent. A student in a Hybrid class may be dropped after 3 hours of absence in a 3 credit course. **A tardy will be counted as an absence. At the instructor's discretion once roll is taken and the lecture is to begin, request that students do not enter the class room and if necessary close the class room door and post a note requesting that students not enter since the class is in session. Tardies are disruptive to the instructor and the other students.**

You may decide NOT to come to class for whatever reason. As an adult making the decision not to attend, you do not have to notify the instructor prior to missing a class. However, if this happens too many times, you may suddenly find that you have "lost" the class.

Poor attendance records tend to correlate with poor grades. If you miss any class, including the first week, you are responsible for all material missed. It is a good idea to find a friend or a buddy in class who would be willing to share class notes or discussion or be able to hand in paper if you unavoidably miss a class.

Attendance is necessary for a student to achieve the objectives in this class.

### **Drops and Withdrawals: HCC Course Withdrawal Policy**

See below link for guidelines and rules

<http://www.hccs.edu/district/about-us/procedures/student-rights-policies--procedures/>

**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>

**The final withdrawal deadline for this class is 10-28-2016.** Classes of other duration may have different final withdrawal deadlines. Please visit the online registration calendars or contact the HCC Registrar's Office to determine class withdrawal deadlines.

### **HCC 6 Drop Policy**

Financial Aid and Withdrawal

<http://www.hccs.edu/programs/financialaid/withdrawal-policy/>

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.

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

### **Repeat Course Fee**

<http://www.hccs.edu/district/about-us/procedures/student-rights-policies--procedures/>

### **Incompletes:**

It is my policy not to give a grade of “I” (incomplete).

### **HCC Student Services Information**

Link: <http://www.hccs.edu/district/students/student-handbook/>

### **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/district/students/international/>

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

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 answer a short online survey of research-based questions related to instruction. 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.

### **Student agreement and responsibilities-YOU MUST READ THIS SECTION**

**You must copy and paste the below into a word document and send this to your instructor stating you understand the below responsibilities. You must do this within the first week of class. Also understand that any student that fails to send the attached document will not have grades posted.**

Please review the following items to verify that you have the basic skills, equipment and much needed ambition to properly complete this course.

1. You have read the syllabus and understand the grading system and course requirements.
2. You are responsible for managing & scheduling your time to study & complete assignments by the designated due dates.
3. You are responsible for having the correct book according to the syllabi.
4. If your course uses a publisher homework system, such as McGraw Connect, you will enroll immediately for access to assignments to meet due dates. You understand that you are required to pay for the Publisher’s homework system (Connect) and if you fail to pay you will be given an “Incomplete” until the system indicates you have paid.
5. You are not a person that waits until the last minute to complete your work.
  - a. Assignment due dates are NEVER extended.
  - b. NEVER ask for an extension.
  - c. Complete your work well before the due date – if an issue arises (computer or personal), there is still time to resolve.
  - d. An emergency situation does not constitute a valid reason for extensions of due dates.
6. You are self-motivated and tenacious in your pursuit of the correct answer.



7. You have access to a computer, PC platform with Adobe, Microsoft Word and Excel.
  - a. You have a basic understanding of how to use Word and Excel.
  - b. Submitted documents must have a file extension of .doc, .docx, .xls, .xlsx, .pdf
  - c. You know how to attach documents when submitting.
8. If your personal computer fails at any time, you have convenient access to another computer.
9. You know how to use the Internet to search and download a program.
10. If you are having trouble with Eagle Online or a publisher homework system, you are capable of contacting the proper organization's customer support for assistance.
11. If you are having trouble with the course material, you can spend time with an accounting tutor or call, email, or set an appointment to see me.
12. Disputed grades must be resolved within one week of the grade posting, excluding the last week of the course.
13. I understand the grading scale as outlined in the syllabi and that my final grade average is what I have earned and that negotiations of my grade is not acceptable. Extra credit work is not provided. . I will review the Grade book in Eagle on Line every Monday and the last day the last assignment is due to verify my grades for my assignments and review my average grade for the course throughout the semester.