



Instructional Services · Business · Accounting

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# Prin of Financial Accounting-12827

## ACCT-2301

MIN 2021 Section 69 3 Credits 12/13/2021 to 01/10/2022 Modified 01/10/2022

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Acct 2301 CRN 12827 - This course is completely an online course (asynchronous online)

Center of Excellence - Business

Department Chair - Dr. Marina Grau

Program Coordinator – Dr. Mesfin Genanaw

Instructor- Ramon A. Lozada

Important Dates:

Class starts December 13, 2021

Official Day of Record: December 15, 2021

Last day to officially withdraw: December 29, 2021

## Course Meetings

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### Course Modality

Online anytime (asynchronous online)

### Meeting Days

Online anytime (asynchronous online)

### Meeting Times

Online anytime (asynchronous online)

### Meeting Location

Online anytime (asynchronous online)

## Welcome and Instructor Information

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Hello and welcome to Accounting 2301- Principles of Financial Accounting. I am Ramon Lozada and I am your instructional contact for this course.

Email: [ramon.lozada@hccs.edu](mailto:ramon.lozada@hccs.edu) Office: Distance Education Phone: 713-718-8732

Office Location: Distance Education Office Hours: By appointment

Telephone Number: 713-718-8732, Extension # 88732

Cell # 832- 683-2919

### Instructo: Mr. Ramon A. Lozada

Email: [ramon.lozada@hccs.edu](mailto:ramon.lozada@hccs.edu)

Office: By appointment

Phone: 713-718-8732 Ext. 88732

# What's Exciting About This Course

This course is an introduction to the fundamental concepts of Financial 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 financial date costs, accounting cycle, operational budgeting and planning, and management decision making. Topics include accounting equation  $A=L+E$  system financial methodologies, transaction behavior, financial, operational and capital budgeting, and accounts performance evaluation.

## My Personal Welcome

Hello and welcome to Accounting 2301- Principles of Financial Accounting. I am Ramon A. Lozada and I am your instructional contact for this course.

## Preferred Method of Contact

You will always communicate with me to my official HCCS at and not 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 2301 CRN 12827 Mini Term. See Eagle online Canvas Module 1 document "First day instructions" on how to use email.

## Office Hours

By appointment

Please email me direct from your official HCCS email or personal email direct to my official HCCS email [ramon.lozada@hccs.edu](mailto:ramon.lozada@hccs.edu). You may call me at 832-683-2919 in the case of an emergency.

## Course Overview

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### Course Description

ACCT 2301 - Principles of Financial Accounting

Credits: 3 (3 lecture). This course covers the fundamentals of financial accounting, including double-entry accounting and the accounting cycle. Other topics include cash, receivables, inventories, plant assets, liabilities, partnerships, corporation, investments, statements of cash flows and interpretation of financial statements.

Prerequisite: Departmental Approval

### Accounting Department Website

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

## Core Curriculum Objectives (CCOs)

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N/A

## Student Learning Outcomes and Objectives

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### 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 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.

### **Course Student Learning Outcomes (CSLOs)**

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

### **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 the U.S. generally accepted accounting principles.

1. Describe the Generally Accepted Accounting Principles
2. Describe the responsibilities of the 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).

## Departmental Practices and Procedures

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### 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, Wily 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

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## Instructional Materials and Resources

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### Instructional Materials

The [HCC Online Bookstore \(https://hccs.bncollege.com/shop/hccs-central/page/find-textbooks\)](https://hccs.bncollege.com/shop/hccs-central/page/find-textbooks) provides searchable information on textbooks for all courses. Check with your instructor before purchasing textbooks because the book might be included in your course fees.

The required textbook for this course is: Financial Accounting Fundamentals 8th. Edition Chapters 1-13 w/Connect Loose-Leaf by Wild - Publisher: McGraw-Hill ISBN: 9781265834067 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 (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 use of a hard-copy text 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.

<https://connect.mheducation.com/class/r-lozada-acct-2301---69-principles-of-financial-accounting-crn-12827-mini-session-hcc-online>

See below under Textbook options with pricing:

### **Financial Accounting Fundamentals**

Author: Wild

Publisher: McGraw-Hill

Edition: 8th

ISBN: 9781265834067

Availability: Direct from McGraw-Hill or the HCC campus bookstore

Price: See options below

#### **First Option:**

Best Bargain \$77.00

Package: Loose-Leaf textbook with Connect

ISBN: 9781265834067

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 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 2301 Principles of Financial Accounting

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

#### **Second Option:**

Best Digital Option Second Option \$67.00

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

Purchase Online (6 month Connect Access)

<https://connect.mheducation.com/class/c-lewis-spring-2022-acct-2301-crn-13208> (<https://connect.mheducation.com/class/clewis-spring-2022-acct-2301-crn-13208>)

To upgrade later to a physical book would cost an additional \$39.00 for a loose-leaf.

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

Package: Loose-Leaf textbook with Connect

ISBN: 9781265834067

Print and Digital Solution (6 month Connect Access)

Available at Bookstores-on Campus or Off Campus

#### **Fourth Option:**

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

## **Temporary Free Access to E-Book**

Here is the link to get temporary free access to a digital version of the text for fourteen days:

<https://connect.mheducation.com/class/r-lozada-acct-2301---69-principles-of-financial-accounting-crn-12827-mini-session-hcc-online>

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 register temporarily with the courtesy period, you can upgrade through your instructor's URL. You will either enter your Connect access code you purchased that came bundled with the physical book you purchased direct from McGraw-Hill or from the HCCS bookstore. The other option is to complete payment with the Option of just the eBook + 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) (<http://www.mhhe.com/support>)

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

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 temporarily register with the Courtesy period that normally is 14 days. (It is still mandatory that you pay for Connect no matter if you finish all the assignments within the 14-day courtesy period. The courtesy period is exactly a courtesy offered by the Publisher.

The first day for registration into the above link is 12/12/2021 and the last day for registration is 12/15/2021 @ 11:59 pm Failure to register by 12/15/2021 @ 11:59 pm may make you subject to withdrawal. Remember that you are able to register with courtesy access and pay later.

## Other Instructional Resources

### Courseware

We will be using McGraw-Hill Connect for all assignments. All grades will be posted from McGraw-Hill into the Canvas Grade book.

#### Smart Book Assignments: Not graded

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. Learn Smart 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.

#### See Connect Orientations in Connect on how to do Exercise Assignments

#### 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.

#### 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.

**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.

**Excel:** The excel assignment is extra credit. The student must review the Connect orientation provided in the Connect on how to work this assignment. The excel assignment also has a Show Me and Hint button in the bottom right of the excel to assist you. Each instructor sets the number of attempts per cell and the number of submissions. (The excel cells has 10 attempts and allows 2 submission attempts.

## ✓ Course Requirements

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**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 Eagle online 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,

**Instructional/Technology Methods:**

Instructional Methods: 100 % Online

This class will be using Eagle online Canvas

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

It is advisable that you log into Eagle online at least two (2) times a week to read any announcements and review your grade book.

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 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.

## Assignments, Exams, and Activities

**Evaluation Requirements:**

Verify grades every Monday and Thursday during the Semester

Connect 100 points per chapter x 12 chapters	1,200
Extra credit see list of assignments below	50

Total (100 %)	1,250 points
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Type	Weight	Topic	Notes
Extra Credit			There is extra credit in various chapters. See below list of assignments per chapter.



<p>Grading Processes</p>		<p><a href="https://www.hccs.edu/programs/catalog/">https://www.hccs.edu/programs/catalog/</a> (<a href="https://www.hccs.edu/programs/catalog/">https://www.hccs.edu/programs/catalog/</a>) (see HCC Grading System) Also see above Departmental Practices and Procedures</p> <p><b><u>FINAL GRADE OF FX</u></b></p> <p>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 lack of active participation in doing assignments or be assigned the final grade of "FX" at the end of the semester. Students who stop attending classes or not being active participating in doing assignments will receive a grade of "FX", compared to an earned grade of "F" which is due to poor performance. Logging into a Online course without active participation is seen as non-attending. <b><u>Students that also fail to complete a minimum of the course work may also receive an FX or may be withdrawn from the class.</u></b></p> <p>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.</p> <p>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 considered a valid letter grade and demonstrates the student is not maintaining F-1 immigration status.</p> <p><b>Also, please note that the longstanding policy of "W" grades not counting toward full-time enrollment remains in effect.</b></p> <p>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 their 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 credits</p>

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

Chapter	Type	Connect	Pts	
1	Videos			Not graded
	Smart Book			Note graded
	Videos		25	
	Exercises	1-13	15	
		1-18, 19, 20	25	
	Tableau		15	
	Quiz		20	MC 20 @ 1-Random Pooling
	Total		100	
2	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	2-13	25	
	General Ledger	EX 2-13	15	
	Tableau		15	
	Quiz		20	MC 20 @ 1-Random Pooling

	Total		100	
	Excel		5	Extra credit
3	Videos			Not graded
	Smart Book			Not grade
	Videos		25	
	Exercises	3-15	10	
		3-16, 17	15	
	General Ledger	P3-3a	15	
	Tableau		15	
	Quiz		20	MC 20 @ 1-Random Pooling
	Total		100	
	Excel		5	Extra credit
4	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	4-6, 7, 8	14	
		4-10	16	
	General Ledger	P4-1a	15	

	Tableau		10	
	Quiz		20	MC 20 @ 1 Random Pooling
		Total	100	
	Excel		5	Extra credit
5	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	5-3	28	
		5-8	12	
		Tableau	15	
	Quiz		20	MC 20 @ 1 Random Pooling
	Total		100	
	Excel		5	Extra credit
6	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Problems	P 6-3a	10	
		P 6-4a	20	

	General Ledger	P 6-2a	15	
	Tableau		10	
	Quiz		20	MC 20 @ 1 Random Pooling
		<b>Total</b>	<b>100</b>	
	Excel		5	Extra credit
7	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	7-1	20	
	Problems	P 7-4a	10	
	General Ledger	P7-5a	15	
	Tableau		10	
	Quiz		20	MC 20 @ 1-Random Pooling
	<b>Total</b>		<b>100</b>	
	Excel		5	Extra credit
8	Videos			Not graded
	Smart Book			Not graded
	Videos		25	

	Exercises	8-3	10	
		EX 8-4-5-6	15	
	Problem	P 8-6a	15	
	Tableau		15	
	Quiz		20	
		Total	100	MC 20 @ 1-Random Pooling
	Excel		5	Extra credit
9	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	Ex 9-7, 8, 9	25	
	General Ledger	P 9-1a	15	
	Tableau		15	
	Quiz		20	MC 20 @ 1-Random Pooling
		Total	100	
10	Videos			Not graded
	Smart Book			Not graded

	Videos		25	
	Exercises	10-7	20	
	Problem	P 10-4a	20	
	Tableau		15	
	Quiz		20	MC 20 @ 1-Random Pooling
	Excel		5	Extra credit
		Total	100	
11	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	11-3	10	
		11-4	15	
	General Ledger	P 11-2a	15	
	Tableau		15	
	Quiz		20	MC 20 @ 1-Random Pooling
		Total	100	
	Excel		5	Extra credit
12	Videos			Not graded

	Smart Book			Not graded
	Videos		25	
	Exercises	12-12	30	
	General Ledger	12-11	15	
	Tableau		10	
	Quiz		20	MC 20 @ 1-Random Pooling
	Total		100	
	Excel		5	Extra credit
	Grand Total		1200	Without Excel included

## Grading Formula

### Grading Scale:

90 - 100%	=	A	(1,150-1,200 points)
80 - 89%	=	B	(999 - 1149 points)
70 - 79%	=	C	(890-998 points)
60 - 69%	=	D	(780-889 points)
BELOW 60%	=	F	(0-779 points)

## \* Instructor's Practices and Procedures

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### Incomplete Policy

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

In order to receive a grade of Incomplete ("I"), a student must have completed at least 85% of the work in the course. In all cases, the instructor reserves the right to decline a student's request to receive a grade of Incomplete.

### Missed Assignments/Make-Up Policy

I do not accept late work.



## 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/>)

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/studentprocedures> (<https://www.hccs.edu/studentprocedures>)

## Attendance Procedures

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.

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.

## Student Conduct

Virtual Classroom Conduct:

As with on-campus classes, all students in HCC On Line Education courses are required to follow all HCC Policies & Procedures, the Student Code of Conduct, the Student Handbook, and relevant sections of the Texas Education Code when interacting and communicating in a virtual classroom with faculty and fellow students. Students who violate these policies and guidelines will be subject to disciplinary action that could include denial of access to course-related email, discussion groups, and chat rooms or being removed from the class.

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor to achieve this critical goal. Inappropriate behavior also includes emails that the language of the email is considered by the instructor as not being conducive to a positive environment. Your instructor will advise you if the email is inappropriate and ask for you to refrain from future inappropriate emails. The instructor has the right to refer all actions deemed inappropriate to Administration for further action.

## Instructor's Course-Specific Information

To complete this course, you are required to gain an understanding of the material and complete all assignments.

## Devices

As an online class we are not concerned about devices as we are in a classroom setting but let me stress about technical compliance and how important it is (see below)

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 proper browser when using Eagle Online. The instructor is NOT required to consider lost/missing/unacceptable work stemming from technical non-compliance and/or end user technical issues.

## Faculty Statement about Student Success

Accounting is best learned through careful reading and doing, so there are always assignments/ problems to do. This will require a considerable commitment of time and effort from you as in any Online Course.

This subject cannot be mastered passively. The concepts and ideas can be compared to building blocks, i.e. each serves as a foundation for new ones. It is extremely important that you be actively involved in the learning process.

## 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.

## 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 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

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### 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

Grade	Grade Interpretation	Grade Points
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 Catalog and Student Handbook

Here's the link to the HCC Catalog and Student Handbook: <https://catalog.hccs.edu/> (<https://catalog.hccs.edu/>)

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
- 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/student-conduct> (<https://www.hccs.edu/student-conduct>) (scroll down to subsections)

## Campus Carry Link

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

<https://www.hccs.edu/campuscarry> (<https://www.hccs.edu/campuscarry>)

## 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 \(https://www.hccs.edu/email\)](https://www.hccs.edu/email) and activate it now. You may also use Canvas Inbox to communicate.

# Office of Institutional Equity

Use the following link to access the HCC Office of Institutional Equity, Inclusion, and Engagement: <https://www.hccs.edu/eoo> (<https://www.hccs.edu/eoo>)

## 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/accessibility> (<https://www.hccs.edu/accessibility>)

## 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) (<mailto:Institutional.Equity@hccs.edu>)

<https://www.hccs.edu/titleix> (<https://www.hccs.edu/titleix>)

## 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: <https://www.hccs.edu/online/> (<https://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/> (<https://eagleonline.hccs.edu/>)

## 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](https://www.hccs.edu/studenthandbook) (<https://www.hccs.edu/studenthandbook>)

## EGLS3

The EGLS<sup>3</sup> ([Evaluation for Greater Learning Student Survey System](https://www.hccs.edu/egls3) (<https://www.hccs.edu/egls3>)) 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. EGLS<sup>3</sup> surveys are only available for the Fall and Spring semesters. -EGLS3 surveys are not offered during the Summer semester due to logistical constraints.

<https://www.hccs.edu/egls3> (<https://www.hccs.edu/egls3>)

## 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 \(https://www.hccs.edu/tutoring\)](https://www.hccs.edu/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 [https://library.hccs.edu \(https://library.hccs.edu/\)](https://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 [https://www.hccs.edu/supplemental-instruction \(https://www.hccs.edu/supplemental-instruction\)](https://www.hccs.edu/supplemental-instruction)

## Resources for Students:

[https://www.hccs.edu/covid19students \(https://www.hccs.edu/covid19students\)](https://www.hccs.edu/covid19students)

## Basic Needs Resources:

[https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/ \(https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/\)](https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/)

## Student Basic Needs Application:

[https://www.hccs.edu/basicneeds \(https://www.hccs.edu/basicneeds\)](https://www.hccs.edu/basicneeds)

## COVID-19

Here's the link to the HCC information about COVID-19:

[https://www.hccs.edu/covid-19 \(https://www.hccs.edu/covid-19\)](https://www.hccs.edu/covid-19)

## 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.

## 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

## Copyright Statement

In order to uphold the integrity of the academic environment and protect and foster a cohesive learning environment for all, HCC prohibits unauthorized use of course materials. Materials shared in this course are based on my professional knowledge and experience and are presented in an educational context for the students in the course. Authorized use of course materials is limited to personal study or educational uses. Material should not be shared, distributed, or sold outside the course without permission. Students are also explicitly forbidden in all circumstances from plagiarizing or appropriating course materials. This includes but is not limited to publically posting quizzes, essays, or other materials. This prohibition extends not only during this course, but after. Sharing of the materials in any context will be a violation of the HCC Student Code of Conduct and may subject the student to discipline, as well as any applicable civil or criminal liability. Consequences for unauthorized sharing, plagiarizing, or other methods of academic dishonesty may range from a 0 on the specified assignment and/or up to expulsion from Houston Community College. Questions about this policy may be directed to me or to the Manager of Student Conduct and Academic Integrity.

## Course Calendar

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### 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.

ACCT 2301-Spring 2022 Mini-Term Semester On-Line See Connect for online assessment due dates			
Below is suggested start dates			
Verify grades in Eagle online every Monday and Thursday during the Semester			
DATE	DAY	Ch	TOPIC
12/13	M	1	Accounting in Business
		2	Accounting for Business Transactions
12/15	W	3	Adjusting Accounts for Financial Statements
		4	Accounting for Merchandise Operations
12/15	W		<b>Official Day of Record * Official Day of Record- Must sign into Eagle online before 11:59 pm on 12/15/2021 -Failure to do so may make you subject to withdrawal</b>
12/15	W		<b>Last day to register in Connect-Failure to do so will make you subject to being withdrawn- before 11:59 pm on 12/15/2021</b>
12/20	M	5	Inventories and Cost of Sales
		6	Cash, Fraud and Internal Controls

12/22	W	7	Accounting for Receivables
		8	Accounting for Long Term Assets
12/27	M	9	Accounting for Current Liabilities
		10	Omit
		11	Corporate Reporting and Analysis
12/29	W	12	Cash Flow not required (extra credit if desired)
12/29	W		Last Day to Officially Withdraw
1/06	Th		Last assignment due @ 6:00 am

## Additional Information

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### 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](mailto:sylvia.simmons@hccs.edu) or call 713-718-7911