



# Prin of Financial Accounting-12482

## ACCT-2301

F8A 2022 Section 107 3 Credits 01/18/2022 to 03/13/2022 Modified 01/14/2022

### Course Meetings

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#### Course Modality

##### Online Anytime (WW)

Traditional online course without scheduled meetings

<https://www.hccs.edu/campaigns/college-your-way/online-anytime/> (<https://www.hccs.edu/campaigns/college-yourway/online-anytime/>)

#### Meeting Days

Traditional online course without scheduled meetings

#### Meeting Times

Online Anytime

#### Meeting Location

01/18/2022 to 03/13/2022

On-line Location

Course Name: Financial Accounting Fundamentals

Course Number ACCT 2301 Course Section: CRN 12482 - Online Anytime First 8 Weeks A Semester: Date: 01/18/2022 to 03/13/2022

Days and Hours: On-line Location: HCC Online Regular Term Campus Online College

### Welcome and Instructor Information

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Welcome Back. I am Ramon A. Lozada, Jr. and I will be your instructor during the First 8 Weeks A 2022 semester for ACCT 2301 - Financial Accounting Fundamentals CRN 12482

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

#### Instructor: Mr. Ramon A. Lozada Jr.

Email: [ramon.lozada@hccs.edu](mailto:ramon.lozada@hccs.edu) Office: Distance Education Phone: 832-683-2919

#### Instructor: Mr. Ramon A. Lozada Jr.

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

Office: 6815 Rustic Street, Office 202.13  
Phone: 713-718-8732

## What's Exciting About This Course

This course is exciting because, 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

Welcome Back. I am Ramon A. Lozada, Jr. and I will be your instructor during the First 8 Weeks A Spring 2022 semester for ACCT 2301 - Financial Accounting Fundamentals CRN 12482.

## Preferred Method of Contact

You will always communicate with me to my official HCCS email [ramon.lozada@hccs.edu](mailto:ramon.lozada@hccs.edu) or through Eagle online Canvas mail. Do not use In Box in Eagle online Canvas for communications. Always in the subject matter of every email put Acct 2301 CRN 12482 First 8 Weeks A Spring 2022. See Eagle online Canvas Module 1 document "First day instructions" on how to use email.

## Office Hours

Monday, Tuesday, Wednesday, Thursday, 1:00 PM to 2:00 PM, Online

You will always communicate with me to my official HCCS email or through Eagle online Canvas mail. Do not use In Box in Eagle online Canvas for communications. Always in the subject matter of every email put Acct 2301 CRN 12482 First 8 Weeks A Spring 2022. See Eagle online Canvas Module 1 document "First day instructions" on how to use email.

## 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, Wiley plus, etc.), the learning web, Eagle Online Canvas, and HCC LibLine (24/7 Library).

#### Active Participation:

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

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

**Any grade average of 50 % or lower** will alert your instructor to review your course work and determine if the grade average is due to a lack of submitted work or a lack of understanding of the material. Students may be considered non-participating and subject to withdrawal if they have attempted and submitted less than 75% of assignments.

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

### Program-Specific Student Success Information

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## Instructional Materials and Resources

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### Instructional Materials

The [HCC Online Bookstore \(https://hccs.bnccollege.com/shop/hccs-central/page/find-textbooks\)](https://hccs.bnccollege.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.

<https://connect.mheducation.com/class/r-lozada-acct-2301-107-principles-of-financial-accounting-crn-12482-spring-2022-online-anytime>

### 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-2301-107-principles-of-financial-accounting-crn-12482-spring-2022-online-anytime>

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 Online Canvas for more information concerning McGraw-Hill Connect. The below URL is the initial link for registration into McGraw Hill Connect for this class.

### Optional

**Availability:** The McGraw Hill Connect system

**Price:** Various

### Textbook Information:

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.

Textbook Pricing Options are below:

### First Option:

Best Bargain \$77.00

Package: Loose-Leaf textbook with Connect ISBN: [9781265834067](https://www.mhhe.com/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>

### 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)

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

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

Package: Loose-Leaf textbook with Connect ISBN: [9781265834067](https://www.mhhe.com/9781265834067)

Print and Digital Solution (6 month Connect Access)

Available at Bookstores-on Campus or Off Campus

**Fourth Option:**

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

## ✓ 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 which is listed below.

**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.

**Instructional Methods:** 100 % Online

**On-Line Orientation:** This class is an online class and if you are new to HCCS online classes it would be helpful to do the online orientation.

Complete your on-line orientation <http://www.hccs.edu/online/> and then go to student support and then down to information and then to on line course information. If you are having problems assessing the class, contact a HCC On Line support technician at 713-718-5275. You also may visit the HCC Support Center at <http://www.hccs.edu/online/>

Completing the HCCS Online orientation does not count as attendance. This class will be using Eagle online Canvas <https://eagleonline.hccs.edu>

It is advisable that you log into Eagle online Canvas everyday to read any announcements and review your grade book.

## Assignments, Exams, and Activities

Verify grades every Monday during the Semester

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

## Grading Formula

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

**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 for simplicity. See the Evaluation requirements. The 100 points for each chapter in Connect is based upon the following points:

Normal distribution: Videos (25) Quizzes (20) General Ledger (15) Tableau (15) Other exercises (25) Review each chapter below for greater detail.

**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
		<b>Total</b>	<b>100</b>	
	Excel		5	Extra credit
5	Videos			Not graded
	Smart Book			Not graded
	Videos		25	
	Exercises	5-3	28	
		5-8	12	
		<b>Tableau</b>	<b>15</b>	
	Quiz		20	MC 20 @ 1 Random Pooling
	<b>Total</b>		<b>100</b>	
	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

## \* Instructor's Practices and Procedures

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### Incomplete Policy

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

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

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

Online and 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
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/>).

### 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>)

### Resources for Students:

<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/>)

### Student Basic Needs Application:

<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>)

## 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

Section 7: Course Tentative Schedule 01/18/2022 to 03/13/2022

This class uses McGraw Hill Connect for all assignments. See Section 5 for registration.

ACCT 2301 - Spring Semester CRN 12482 2022 First 8 Weeks A On-Line
See Connect for online assessment due dates

Below is suggested start dates

DATE	DAY	Ch	TOPIC
01/18/2022	T	1	Accounting in Business
		2	Accounting for Business Transactions
01/24/2022	M	3	Adjusting Accounts for Financial Statements
01/24/2022	M		<b>Official Day of Record * Official Day of Record- Must sign into Eagle online before 11:59 pm on 01/24/2022 Subject to withdrawal</b>
01/31/2022	M	4	Accounting for Merchandise Operations
		5	Inventories and Cost of Sales
02/07/2022	M	6	Cash, Fraud, and Internal Controls
		7	Accounting for Receivables <b>First Test Chapters 1, 2, 3, and 4</b>
02/14/2022	M	8	Accounting for Long Term Assets
		9	Accounting for Current Liabilities
02/21/2022	M	10	Accounting for Long Term Liabilities
		11	Corporate Reporting and Analysis
02/22/2022	T		<b>Last Day to Officially Withdraw</b>
02/28/2022	W		<b>Second Test Chapters 1, 2, 3, and 4</b>
02/28/2022	M	12	Cash flow
03/10/2022	M		<b>Final Test Chapters 9, 10, 11, and 12</b>
03/13/2022	Su		Last day of official instruction

### 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