



Center of Excellence - Business
Department Chair - Dr. Marina Grau
Program Coordinator – Dr. Mesfin Genanaw
Instructor-Sheila Woods, CPA, CTP, MBA

ACNT 2303 – Intermediate Accounting I
CRN 17166 – Spring 2017 (Second Start) – Distance Education
Term: February 13, 2017 to May 14, 2017
Last assignment due (See WileyPlus)

Important Links

This class will use CANVAS: <https://eagleonline.hccs.edu/login/ldap>

This class will use WileyPlus for all assignments, quizzes, and exams:

www.wileyplus.com/class/567156

YOU MUST READ THE FOLLOWING

1. CANVAS is required for this class-See page 1; Quick Mail-see page 2
2. Technical Compliance-see page 2
3. Calendar-see page 3
4. Grade scale and grade of FX-see page 5
5. Assignments graded and required for this class located in the WileyPlus Learning Module System-see pages 6
6. Text book information and WileyPlus information-see page 6--
The purchase of WileyPlus is mandatory for this course.
7. HCC Policies Pages 7-8

Instructor Information:

Instructor:	Sheila Woods
Office Hours:	By appointment-Need 24 hour notice
Email:	Sheila.woods@hccs.edu

Email and Official HCCS Email

This class will use the Email feature in CANVAS which will go to your HCCS email address. You also may email me directly at sheila.woods@hccs.edu Any modifications to any schedule will be posted in an “Announcement” within CANVAS, email or a revision in the syllabus. To communicate with your instructor you must use the Email feature through CANVAS or use your official HCCS email account.

Syllabus Changes

The syllabus is subject to change. When changes occur the instructor will advise the students via an announcement in CANVAS and via email. It will be the students’ responsibility to regularly check the CANVAS for announcements and their email.

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. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

Course Description:

Continued in-depth analysis of generally accepted accounting principles underlying the preparation of financial statements including comparative analysis and statement of cash flows. Topics included are an overview of the financial accounting system, cash and receivables, inventories, long-term assets, intangibles, and liabilities.

Prerequisite: ACCT 2302 or Program Approval

Course Goals:

Intermediate Accounting is divided into two (2) courses at Houston Community College and most other universities, Intermediate Accounting I (ACNT 2303) and Intermediate Accounting II (ACNT 2304). The primary purpose of this course is to provide a hands-on approach to the study of accounting. Many students must take an accounting course in preparation for an academic degree or technical program. Employers may require accounting skills, or a student may be self-employed and need to do his/her own bookkeeping. This course is designed to meet these needs, in both manual and computerized settings

Program/Discipline Requirements: If applicable:

1. EXCEL-Students will work in EXCEL following textbook example formats, labels, and formulas
 2. Internet-Students will use HCC webmail, learning web, blackboard, lock-down browser, and HCC LibLine (24/7 Library)
- Ethics-Students will develop personal values for ethical behavior

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

ACNT 2303-Spring 2017			
Second Start: 12-week Semester			
Week Start	Due Date	Ch	TOPIC
Feb 13	----	1	Financial Accounting and Accounting Standards
		2	Conceptual Framework for Financial Reporting
		3	The Accounting Information System
Feb 20		4	Income Statement and Related Information
		5	Balance Sheet and Statement of Cash Flows
Feb 23	OFFICIAL DAY OF RECORD		
Feb 27		6	Accounting and the Time Value of Money
		7	Cash and Receivables
Mar 6	Sectional Exam #1 – Chapters 1 - 7		
SPRING BREAK: March 13 - 17			
Mar 20		8	Valuation of Inventories: A Cost-Basis Approach
		9	Inventories: Additional Valuation Issues
Mar 27		10	Acquisition and Disposition of Property, Plant, and Equipment
		11	Depreciation, Impairments, and Depletion
Apr 3		12	Intangible Assets
Apr 11	LAST DAY TO WITHDRAW		
Apr 10	Sectional Exam #2 – Chapters 8 – 12		
Apr 17		13	Current Liabilities and Contingencies
Apr 24		14	Long-Term Liabilities Final Exam Review (posted in CANVAS)
May 1	TBA	FINAL EXAM (Proctored) -Comprehensive	
May 14	Class officially closes at 11:59pm		

Instructional Methods: 100% Distance Education (Online)

This is a Distance Education course. Therefore, the course is taught via CANVAS and WileyPlus.

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/study the textbook, submit required assignments on or before the due dates, study **and** take the exams/quizzes on or before the due dates, participate in online discussion and activities, regularly log into the course, 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 every Wednesday. Verify grades every Wednesday during the Session.

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. You will receive the grade earned, based on all coursework.

It's very important to read the text before coming to lecture. By reading the text students should be able to follow the lecture, do well on quizzes and examinations. Students are responsible for all textbook material covered, assigned outside readings, and material discussed in class, unless specifically excluded by the instructor.

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. Students that also fail to complete a minimum of the course work will also receive an FX. Minimum of Connect homework is set at 75 % of the assignments must have been submitted.

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.

Withdrawal (W) Grade

Instructor may withdraw Students out of this class if Students have missed so many classes. **However, it is Students' Ultimate Responsibility to enroll and withdraw out of this class.**

There is the deadline for withdrawal for each Semester. The last day to withdraw for Spring 2017 is **April 11, 2017.**

Evaluation Requirements:

Verify grades every Wednesday during the Session

WileyPlus Homework 50 points per chapter x 9 chapters	450
Sectional Exams (100pts x 2 exams)	200
Final Exam – PROCTORED - Comprehensive	200
Total	850 points

Grading Scale:

90 - 100%	=	A	765 – 850
80 - 89%	=	B	680 – 764
70 - 79%	=	C	595 – 679
60 - 69%	=	D	510 – 594
BELOW 60%	=	F	0-509

Examinations:

THERE ARE NO MAKE-UP EXAMS. All the exams and quizzes are conducted online,

except for the **FINAL EXAM**. The class will completely close on **May 14, 2017**.

The Final Exam will be taken in person on an HCC campus per the Texas State Board of Public Accountancy's requirements for the upper level accounting courses.

The details on the locations and dates for Final Exam will be discussed more when the class starts.

FINAL:

The final is required to be proctored. A photo ID is necessary.

The final exam window is located in the Course Schedule.

There are no makeup final exams.

Textbook and Related Material (Required):

Textbooks: INTERMEDIATE ACCOUNTING, 16TH EDITION

By Donald E. Kieso, Jerry J. Weygandt and Terry D. Warfield.

Publisher: Wiley and Company

ISBN: 978-1-118-74320-1

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

www.wileyplus.com/class/567156

DO NOT SIGN INTO THE ABOVE URL UNTIL February 13, 2017

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/>

Students Rights: Anti-Discrimination

<http://www.hccs.edu/district/students/anti-discrimination/>

<http://www.hccs.edu/district/departments/institutionalequity/title-ix-know-your-rights/>

Title IX of the Education Amendments of 1972 requires that institutions have policies and procedures that protect students' rights with regard to sex/gender discrimination. Information regarding these rights are on the HCC website under Students-Anti-Discrimination. Students who are pregnant and require accommodations should contact any of the ADA Counselors for assistance.

It is important that every student understands and conforms to respectful behavior while at HCC.

Sexual misconduct is not condoned and will be addressed promptly. Know your rights and how to avoid these difficult situations.

Log in to www.edurisksolutions.org. Sign in using your HCC student email account, then go to the button at the top right that says Login and enter your student number.

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>

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.