



Special Topics in Accounting-13191 ACNT-1391

SS 2022 Section 0023 3 Credits 02/14/2022 to 05/15/2022 Modified 02/08/2022

Course Meetings

Course Modality

This class is taught exclusively through HCC's Canvas/Eagle online system.

Meeting Times

Class Attendance

Please log in daily if possible for announcements, discussions, and important announcements within your Eagle-On-Line homepage. Your Attendance & Class Participation evaluation will be based upon both your logging into the class and making comments on any pertinent class discussion in Eagle On-Line.

This class is taught through HCC's Canvas/Eagle online system.

On-line class attendance will be graded. You are to introduce yourself the first week and this is worth 1 point.

Meeting Location

All class meetings will be online. There may be online class meetings in WebEx, please look for dates.

Welcome and Instructor Information

Syllabus Changes This syllabus is subject to change. When changes occur, the instructor will advise the students during class time and as an announcement on Eagle Online. It will be the student's responsibility when absent to check with the instructor, with fellow students and to check Eagle Online for announcements. The login is at <https://eagleonline.hccs.edu/login/ldap>.

Educational Credit for the CPA Exam:

The Texas State Board of Public Accountancy (Board) requires that you have completed a baccalaureate or higher degree from a Board recognized institution of higher education to study at a Board recognized Texas community college to complete the educational requirements to qualify for the CPA Exam. Houston Community College is recognized as a qualifying Texas community college. This means that you have to have graduated from a recognized, four-year college **BEFORE** the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

Professor: William Nantz CPA, CFF, CFE, CGMA, PTIN, MBA, JD

- **Email:** william.nantz@hccs.edu
- **Phone:** (713)542-5477
- **Website:** <https://learning.hccs.edu/faculty/william.nantz>

What's Exciting About This Course

This course is exciting because it will help you understand the causes and preventions of organizational fraud. The complexity of financial statement fraud has gained considerable attention over the past few years and will continue to gain momentum. This course is designed to explain to students how to review and evaluate financial statements. Students will benefit from an enhanced understanding of what the numbers mean, providing an increased ability to detect indicators of fraud. Discussions will also include the professional responsibilities of the accountant in relation to accuracy of the statements, especially in light of new legislation and revised fraud standards.

My Personal Welcome

Welcome to the course!

Preferred Method of Contact

Office Location: West Loop Campus Office Hours: By appointment

Telephone Number: 713-542-5477 (cell) Email: william.nantz@hccs.edu

Communication: Feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received a poor grade before asking for my assistance. Your performance in my class is very important to me. I am available to hear your concerns and just to discuss course topics. Feel free to contact me by email, phone or set up an appointment to meet me at my office at the West Loop Campus located at 5601 West Loop South, Houston, Texas.

Do not use In Box in Eagle on Line Canvas for communications with me.

Office Hours

Wednesday, Saturday, 8:00 AM to 12:00 PM

Professor: William Nantz PA, CFE, CFE, CGMA, PTIN, MBA, JD

Email: william.nantz@hccs.edu

Office: 713.542.5477

Website: <https://learning.hccs.edu/faculty/william.nantz> (<https://learning.hccs.edu/faculty/william.nantz>).

Course Overview

Course Description

Credits: 3 (3 lecture). Course will provide an overview of how and why occupational fraud is committed, the principles and methodologies of prevention, detection and investigation of fraud using accounting, auditing and investigative skills.

Prerequisite: ACCT 2302; must be placed into GUST 0342 in reading, ENGL 0300 or 0347 in writing and MATH 0308 in math.

Accounting Department Website

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

Core Curriculum Objectives (CCOs)

N/A

Student Learning Outcomes and Objectives

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 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)

1. Students will explain fraud and fraud prevention methods
2. Students will describe fraud detection and investigation methods
3. Students will discuss management and consumer types of fraud
4. Students will discuss options that victims have

Learning Objectives

Students will explain fraud and fraud prevention methods

Students will describe fraud detection and investigation methods

Students will discuss management and consumer types of fraud

Students will discuss options that victims have

Departmental Practices and Procedures

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

Program-Specific Student Success Information

Add Content Here

Instructional Materials and Resources

Instructional Materials

Textbooks and Related Materials:

Required for the course: Fraud Examination, 6th edition, by W. Steve Albrecht, Thomson South-Western Publishing Co., 2018, ISBN 10: 1-337-61967-1

Other Instructional Resources

Research Component:

Grades on papers, the valuation and homework will be based upon demonstrated research skills and analytical reasoning. Sources will be properly referenced under MLA Rules on a separate Works Cited page. These references are to be located through research. Please read the instructions found at

<https://learning.hccs.edu/faculty/william.nantz/acnt-1391-fraud-examination/class-materials> for further discussion of these assignments.

HCC's on-line library provides an extensive source of research material and may be found at <http://library.hccs.edu/home>. The on-line library includes over 100 searchable databases at <http://library.hccs.edu/atoz>. To access the websites provided by HCC if not on campus, click on the database you want to access and following the instructions for logging onto the database. On the West Loop campus you may access all these resources including RIA.

To perform off-campus online research using Checkpoint and other databases found at <https://library.hccs.edu/az.php>

The ability to demonstrate research skills through your written assignments and proper use of a Works Cited page is an important component to demonstrating your ability to properly research material related to this course. Research requires the ability to identify the appropriate research question and then identify and properly utilize key search terms to be used in performing electronic searches through large volumes of data. The information located will need to be located from multiple sources and analyzed. The analysis will culminate in a properly prepared memorandum, valuation, and homework assignments.

***IMPORTANT FOR RESEARCH TOPICS:** Checkpoint Education License for RIA's Academic Advantage Program is available in all our open labs and in the library on the West Loop Campus. This license includes RIA tax code, FASB Accounting Standards, AICPA Resource – Professional Literature. ***IMPORTANT FOR RESEARCH TOPICS:** RIA Checkpoint Education License is available in all our open labs and in the libraries. This license includes the tax code, FASB Accounting Standards, AICPA Resource – Professional Literature. This may also be found at <https://library.hccs.edu/az.php>

✓ Course Requirements

Assignments, Exams, and Activities

Evaluation Requirements:

Final examination	400 points
Paper	100 Points
Data Analytics Project	80 Points
Class Discussion & Participation	<u>180 points</u>
Total	760 points

Grading Scale:

90 - 100%	=	A	(684 to 760 points)
80 - 89%	=	B	(608 to 683 points)
70 - 79%	=	C	(532 to 607 points)
60 - 69%	=	D	(456 to 531 points)
BELOW 60%	=	F	(0 to 455 points)

Class Discussion:

You are to post in the on-line discussion boards every week. This means you may have to post frequently if you want credit.

Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on the due dates, and log in on a regular basis to Eagle-On-Line. Instructor will monitor this via Eagle-On-Line. An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

Type	Weight	Topic	Notes
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Type	Weight	Topic	Notes
Final Exam			<p><u>FINAL EXAM CONTENT</u></p> <p>The Final Exam will have Multiple Choice and True False questions. It may also have short-answer and fill-in-the-blank questions. The content of the final will be determined closer to the exam date, but it will cover the material covered in the class. The final will be given in Canvas.</p> <p>Scoring less than 50% on the final exam: If a student's final exam score is less than 50%, then he/she will receive an "F" overall grade for the course. This will be the case regardless of the percentage that the final exam may be worth in the course overall grade-evaluation. The final will not be a memorandum.</p> <p>Remember, there is no makeup Final Exam and the <u>ONLY TEST in this class is the Final Exam.</u></p> <p>Skipping the final exam-Any student that fails to take the Final Exam will receive a zero for the exam and an "F" for the course.</p> <p>These dates are subject to HCC requirements, and may change. It is YOUR obligation to make sure you can take final. Your failure to act in a timely manner may cause you to fail this course.</p> <p>Remember, there is no makeup Final Exam and the <u>ONLY TEST in this class is the Final Exam.</u></p>
Paper			<p><u>Paper:</u></p> <p>Prepare a paper of three (3) to five (5) pages of text, single spaced, typed and written in memorandum form utilizing MLA style. The references should be embedded in the text and fully referenced on a separate Works Cited page. The possible topics will be discussed in class and will cover any fraud related investigation topic of your own devise. The paper will have a minimum of five referenced citations. Please see</p> <p>http://learning.hccs.edu/faculty/william.nantz/acnt-1391-fraud-examination/class-materials/research-paper/view for further discussion of the paper.</p>
Class Discussion			<p><u>Class Discussion:</u></p> <p>You are to post in the on-line discussion boards every week. This means you may have to post frequently if you want credit.</p> <p><u>Evaluation and Requirements:</u></p> <p>Students are expected to read all assigned chapters, complete and submit all assignments on the due dates, and log in on a regular basis to Eagle-On-Line. Instructor will monitor this via Eagle-On-Line. An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.</p>

* Instructor's Practices and Procedures

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Instructional Methods: 100 % online - all homework will be turned in using the HCC Canvas system. If you have any questions regarding how to use this system, please ask.

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.

Incomplete Policy

The grade of "I" (incomplete) is conditional. If you receive an "I," you must arrange with your instructor to complete the course work by the end of the following term (excluding summer). After the deadline, the "I" becomes an "F." See the Student Handbook for more information. **My policy for issuing an incomplete is that you must have completed all semester coursework except the final, and have a minimum of a C**

average.

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Missed Assignments/Make-Up Policy

There are "no makeups" for exams or homework.

Academic Integrity

Academic Honesty:

A student who is academically dishonest is, by definition, not showing that the coursework has been learned, and that student is claiming an advantage not available to other students. The instructor is responsible for measuring each student's individual achievements and also for ensuring that all students compete on a level playing field. Thus, in our system, the instructor has teaching, grading, and enforcement roles. You are expected to be familiar with the University's Policy on Academic Honesty, found in the catalog. What that means is: If you are charged with an offense, pleading ignorance of the rules will not help you. Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System officials against a student accused of scholastic dishonesty. "Scholastic dishonesty" includes, but is not limited to, cheating on a test, plagiarism, and collusion.

Cheating on a test includes:

- Copying from another students' test paper;
- Using materials not authorized by the person giving the test;
- Collaborating with another student during a test without authorization;
- Knowingly using, buying, selling, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administered;
- Bribing another person to obtain a test that is to be administered.

Plagiarism means the appropriation of another's work and the unacknowledged incorporation of that work in one's own written work offered for credit. This also includes copying material used in another class, even if you created the work yourself.

<https://www.plagiarism.org/blog/2017/12/12/can-i-re-use-my-old-papers-ive-already-written>

Collusion means the unauthorized collaboration with another person in preparing written work offered for credit.

Possible punishments for academic dishonesty may include a grade of 0 or F in the particular assignment, failure in the course, and/or recommendation for probation or dismissal from the College System. (See the Student Handbook)

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/>

Please review the fooling if you need more direction:

<https://www.plagiarism.org/>

Attendance Procedures

Attendance is required and is part of you grade.

Student 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.

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 achieve this critical goal.

SEXUAL HARASSMENT:

It is a violation of HCC policy for an employee, agent, or student of the College to engage in sexual harassment as defined in the Equal Employment Opportunity Commission (EEOC) guidelines. Any student who has a complaint concerning this policy has the opportunity to seek resolution of such a complaint in accordance with procedures set forth in the Student Handbook. Report any complaints immediately to College Administration or call the Institutional Equity & Compliance Office 713.718.8271.

Instructor's Course-Specific Information

Homework Assignments

A listing of homework assignments, exam dates, etc., will be posted in Eagle-On-Line. **You must upload all your assignments to EagleOnline no later than 11:59 pm each Saturday. The homework must be typed and no handwritten homework will be accepted.** Late homework will not be accepted and homework uploaded as PDF file will receive no credit.

All assignments will be typed. Any assignments turned in the wrong format, without the assignment name or the student's name as recorded in the HCC/Student Administration system will receive no credit. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in Eagle-Online.

Any assignment sent to the professor by email will receive no credit.

Points will not be given for assignments posted late. Points may be given at the discretion of your professor. Even if homework is accepted late, it may not be given full credit.

Plagiarism will not be tolerated. Each student is to do their own homework and papers. If one student plagiarizes another's work, it is grounds for an "F" or zero credit on the homework and an "F" in the class.

All written homework is expected to be typed. Handwritten homework will not be accepted for a grade

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.

Any assignment sent to the professor by email will not be graded.

Paper:

Prepare a paper of three (3) to five (5) pages of text, single spaced, typed and written in memorandum form utilizing MLA style. The references should be embedded in the text and fully referenced on a separate Works Cited page. The possible topics will be discussed in class and will cover any fraud related investigation topic of your own devise. The paper will have a minimum of five referenced citations. Please see

<http://learning.hccs.edu/faculty/william.nantz/acnt-1391-fraud-examination/class-materials/research-paper/view> for further discussion of the paper.

Faculty Statement about Student Success

Work hard, complete the assignments on time, and ask questions at any time to make sure you are on the path to successfully completing this class. You are required to make at least a 50% on the final to pass the class. If you get behind, please contact me so we can discuss a plan for your successful completion of this course.

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, you will be asked to answer a short online survey of research-based questions related to the instruction in this class. The anonymous results of the survey will be made available to your professors and division 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.

Faculty-Specific Information Regarding Canvas

This course section will use Canvas (<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.

Canvas phone App:

https://play.google.com/store/apps/details?id=com.instructure.candroid&hl=en_US

<https://apps.apple.com/us/app/canvas-student/id480883488>

Please check out the applicability of Canvas on your phone. Some classwork may be performed directly through the phone App, however most work should be done using your computer.

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

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

Grade	Grade Interpretation	Grade Points
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/eeo> (<https://www.hccs.edu/eeo>).

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>)

<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 EGLS³ ([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. EGLS³ 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

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.

Additional Information

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 or call 713-718-7911