Center of Excellence - Business
Department Chair - Dr. Marina Grau
Associate Chair – Charles Lewis
Program Coordinator – Dr. Mesfin Genanaw
Instructor- William C. Nantz, CPA, CFF, CGMA, PTIN, MBA, JD

ACNT 1391 – Fraud Examination

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 or with fellow students for any changes. The homework login is at https://eagleonline.hccs.edu/login/ldap.

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SECTION 1

Course Information

Course Name: Fraud Examination
Course Number ACNT 1391
Course Section: CRN
Semester: Fall 2020
Date: Jan. 21 - May 17, 2020
Days and Hours: Wed. 6:00 pm to 8:50 pm
Location: West Loop Center, room to be assigned
Prerequisite: ACCT 2302 (Principles of Accounting II) or its equivalent
Lecture: All homework turned in online, see section 6.
Credit Hours: Three (3) hours credit hours
Total Course Contact Hours: Forty-eight (64) contact hours
Course Length: Sixteen (16) weeks
Type of Instruction: Lecture

SECTION 2
INSTRUCTOR INFORMATION

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.

Please set up your HCC email, and it can be forwarded to a primary email. This way you will get all HCC communications. Communication between the instructor and the student is primarily to be made through your email account at HCC, which is set up in People Soft as your primary email. HCCS prefers that your primary email be your official HCCS email. If you do have as your primary email an email other than your HCCS email, make sure that this information is correct. You will always communicate with me to my official HCCS at and not through Eagle on Line Canvas mail. **Do not use In Box in Eagle on Line Canvas for communications with your professor.** Always in the subject matter of every email put class information. See Eagle on Line Canvas Module 1 document "First day instructions" on how to use email.

Office location and hours:
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.

SECTION 3
COURSE CATALOG DESCRIPTION

Course Description: This course is intended to help students 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.

Topics address recently identified current events, skills, knowledge, and/or attitudes and behaviors pertinent to the technology or occupation and relevant to the professional development of the student.

Course Catalog Description: 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.

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.

SECTION 4
PROGRAM/DISCIPLINE/COURSE GOALS/SCANS OR CORE CURRICULUM

Evaluation and Requirements:
Students are expected to read all assigned chapters, complete and submit all assignments on specific due date, make posts, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you.

SCANS – Secretary's Commission for Achieving Necessary Skills
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

SCANS research verifies that what we call *workplace know-how* defines effective job performance today. This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace *contexts* in which they are applied.

Workplace Competencies:	**Foundation Skills:**
Resources: allocating time, money, materials, space, staff **Interpersonal Skills:** working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds **Information:** acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information **Systems:** understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems **Technology:** selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies	**Basic Skills:** reading, writing, arithmetic and mathematics, speaking and listening **Thinking Skills:** thinking creatively, making decisions, solving problems, seeing things in the minds eye, knowing how to learn, and reasoning **Personal Qualities:** individual responsibility, self-esteem, sociability, self-management and integrity

SCANS workplace competencies and foundation skills have been integrated into Ethics for Accountants, and are exhibited in the SCANS schedule.

SECTION 5
TEXTBOOK INFORMATION

Textbooks and Related Materials:
Required for the course: Fraud Examination, 5th edition, by W. Steve Albrecht, Thomson South-Western Publishing Co., 2016, ISBN 10: 1-305-07914-0

SECTION 6
INSTRUCTIONAL/TECHNOLOGY METHODS

Instructional Methods: 100 % lecture - 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.

SECTION 7
COURSE TENTATIVE SCHEDULE

This schedule can change. Please keep up in class and keep abreast of the activity in class. Attendance is required and any missed class is a missed opportunity.

ACNT 1391 - Fraud Examination

Week	Date	Chapter	Topic	Homework Assignment
1	1/22	Intro 1	Class Introduction The Nature of Fraud	To be assigned
2	1/29	2 3	Why People Commit Fraud Fighting Fraud: An Overview	To be assigned
3	2/5	4 5	Preventing Fraud Recognizing the Symptoms of Fraud Discuss Paper Topics	To be assigned
4	2/12	6	Data-Driven Fraud Detection Review of Research Techniques Review for Exam #1	To be assigned
5	2/19		Exam # 1	*Homework Due, Ch. 1-6*
6	2/26	 7 8	Review Data Analytics Project Investigating Theft Acts Investigating Concealment	To be assigned
7	3/4	9 10	Conversion Investigation Methods Inquiry Methods and Fraud Reports	To be assigned *Data Analytics Project Due*

8	3/11	11 12	Financial Statement Fraud Revenue and Inventory Related Financial Statement Frauds Review for Exam #2	To be assigned
9	3/18		Spring Break	*Campus Closed*
10	3/25		Exam 2	*Homework Due, Ch. 7-12*
11	4/1	13	Review of Research Techniques Review of Paper Topics Liability, Asset, and Inadequate Disclosure Frauds	To be assigned
12	4/8	14	Fraud Against Organizations	To be assigned *Paper Due*
13	4/15	15	Consumer Fraud	To be assigned
14	4/22	16 17	Bankruptcy, Divorce and Tax Fraud Fraud in E-Commerce	To be assigned To be assigned
15	4/29	18	Legal Follow-Up	To be assigned
16	5/6		Exam #3	*Homework Due, Ch. 13-18*
17	5/13		Final	

SECTION 8
GRADING PROCESSES

http://www.hccs.edu/programs/catalog/general-course-information (see HCC Grading System)
Please feel free to ask any questions regarding grading.

Evaluation and Requirements:
Students are expected to read all assigned chapters, complete and submit all assignments on specific due date, make posts, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you.

Class Attendance: Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and there will be no make-up assignments for missed classes without a reason the instructor in his own discretion determines to be appropriate. The instructor has full authority to drop a student for excessive absences.

A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instruction. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence. In this class you can be dropped or given a failing grade if you miss more than two days of classroom instruction or class presentations.

The professor of this class may also reduce any student's grade, at his discretion and after all points are accumulated, by the following:

One letter grade for missing 25% of classroom attendance,
Two letter grades for missing 50% of classroom attendance, and
Three letter grades for missing 75% of classroom attendance.

Any test period or final day is not included in the attendance calculation. Grade reduction may be made in lieu of being given a failing grade if you miss more than two days of classroom instruction or class presentations.

Assignment Schedule:
An assignment schedule is in the course schedule. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class. All Home Work is turned in on HCC Canvas.

Examinations:
There will be a total of three sectional examinations (there will be no make-up examinations). The two highest grades received on these exams will be used to compute the student's final grade for the course. The lowest score will be dropped. For a missed examination, a student is allowed to drop **one** of the first three sectional examinations.

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.

Evaluation and Requirements:
Students are expected to read all assigned chapters, complete and submit all assignments on specific due date, make presentations in class, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

All 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.

Research Component:
Grades on the paper 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
http://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 RIA, sign up for RIA on the West Loop Campus using the following: http://www.checkpoint-registration.riag.com/schools. You will not be able to log onto RIA off-campus without first getting a password and Log ON ID.

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 and homework assignments.

***IMPORTANT FOR RESEARCH TOPICS:** RIA 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.

Assignment Schedule:
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.

Evaluation Requirements:

3 Sectional Exams (Drop one)	200 points
Final examination	100 points
Paper	100 Points
Data Analytics Project	80 Points
Homework	180 points
Attendance/Class Participation	100 points
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)

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
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.

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.

Homework Assignments:
All assignments must be typed and turned in without the class name (Ethics for Accountants), meeting day (i.e., Thursday), and the student's name as recorded in the HCC/Student Administration system. If this information is missing, you will receive no credit for the homework.

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. Use proper citations such as APA, MLA or other such system as necessary.

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

Research Component:
Grades on papers, homework and presentations will be based upon demonstrated research skills and analytical reasoning. Sources will be properly referenced under MLA Rules on a separate Works Cited page or on the face of a power-point screen. These references are to be located through research. HCC's library provides an extensive source of research material including the sites listed above, over 100 databases you may search at http://library.hccs.edu/atoz and RIA (Research Institute of America) specifically provided for accounting research. 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.

***IMPORTANT FOR RESEARCH TOPICS:**
RIA Checkpoint Education License for RIA's Academic Advantage Program is available in all our open labs and in the libraries. This license includes RIA tax code, FASB Accounting Standards, AICPA Resource – Professional Literature.

FINAL EXAM: The Final Exam will be given at the West Loop Campus at the assigned time and place, as discussed in class and on the syllabus. If you are late, you will miss the final and will receive an "F" in the class. 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.

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.

Homework Assignments:
All assignments must be typed and turned in with the class name (Ethics for Accountants), meeting day (i.e., Thursday), and the student's name as recorded in the HCC/Student Administration system. If this information is missing, you may receive no credit for the homework.

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. Use proper citations such as APA, MLA or other such system as necessary.

End of the Semester Final Exam

The Texas State Board of Public Accountancy allows certain upper level accounting courses to be taken as face-to-face and/or online courses.

- Administration of final exam-The final exam must be taken in person and be administered as a face-to-face exam that is proctored by authorized personnel of HCCS or HCCS-approved personnel.
- 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.
- 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."

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

Research Component:
Grades on papers, homework and presentations will be based upon demonstrated research skills and analytical reasoning. Sources will be properly referenced under MLA Rules on a separate Works Cited page or on the face of a power-point screen. These references are to be located through research. HCC's library provides an extensive source of research material including the sites listed above, over 100 databases you may search at http://library.hccs.edu/atoz and RIA (Research Institute of America) specifically provided for accounting research. 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.

***IMPORTANT FOR RESEARCH TOPICS:**
RIA Checkpoint Education License for RIA's Academic Advantage Program is available in all our open labs and in the libraries. This license includes RIA tax code, FASB Accounting Standards, AICPA Resource – Professional Literature.

Evaluation and Requirements/Learning Objectives/Course Goals:
Students are expected to read all assigned chapters, complete and submit all assignments on its specific due date, make presentations in class, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Students will develop awareness of ethical issues, will analyze ethical parameters, will evaluate the culture of organizations, will explain ethical thinking and behavior, and will discuss their approach to specific decisions through

1. group and/or individual projects,
2, various assigned readings from textbooks and other sources,
3. in-class discussions, and
4. written responses to questions regarding ethical issues.

This will allow students to effectively explain ethical thinking and behavior, and to discuss different approaches to specific decisions regarding ethical situations.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed

on your assignment schedule and applying the grading scale which is listed below.

HCC Grading Scale:

A = 100- 90	4 points per semester hour
B = 89 - 80:	3 points per semester hour
C = 79 - 70:	2 points per semester hour
D = 69 - 60:	1 point per semester hour
59 and below = F	0 points per semester hour
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.

FINAL GRADE OF FX

Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of "FX" at the end of the semester. Students who stop attending classes will receive a grade of "FX", compared to an earned grade of "F" which is due to poor performance. Logging into an online course without active participation is seen as non-attending. **Students that also fail to complete a minimum of the course work may also receive an FX or may be withdrawn from the class**.

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.

International Students: For guidelines on FX see discussion herein.

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.

SECTION 9
HCCS AND COURSE POLICIES

Students Rights: Anti-Discrimination: 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 accommodation s 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.
Please review the following if you have any questions:

http://www.hccs.edu/district/students/anti-discrimination/
http://www.hccs.edu/district/departments/institutionalequity/title-ix-know-your-rights/

You may also log into www.eduriskssolutions.org to read more about respectful behavior. 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.

Use of Camera and/or Recording Devices:
As a student active in the learning community of this course, it is your responsibility to be respectful of the learning atmosphere in your classroom. To show respect of your fellow students and instructor, you will turn off your phone and other electronic devices, and will not use these devices in the classroom unless you receive permission from the instructor.

Use of recording devices, including camera phones and tape recorders, is prohibited in classrooms, laboratories, faculty offices, and other locations where instruction, tutoring, or testing occurs. Students with disabilities who need to use a recording device as a reasonable accommodation should contact the Office for Students with Disabilities for information regarding reasonable accommodations.

Drops and Withdrawals:
It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade of F in the course. A student my officially withdraw in any of the following ways:

1. Complete an official withdrawal form at any HCCS campus.
2. Withdraw on-line.
3. Send a letter requesting withdrawal to: Registrar Houston Community College System O. Box 667517 Houston, TX 77266-7517 The withdrawal will be effective as of the date of the postmark. Withdrawals will NOT be accepted by telephone.

It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade of F in the course. Procedures for withdrawing from a class are found in the Student Handbook.

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.

New Policy: Students who repeat a course three or more times will face significant tuition/fee increases at HCC and other Texas public colleges and universities. Please seek tutoring or other assistance prior to considering course withdrawal.

Incompletes:
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.

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.

Collusion mean 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)

The Learning Web:
Your course syllabus and other information can be found on The Learning Web. From the HCCS homepage, click Southwest, click "The Learning Web," click Faculty, type in Instructor's name, choose the course.

HCCS Website: Our website is: http://www.hccs.edu

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.

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.

Campus Carry Law:
At HCC the safety of our students, staff, and faculty is our first priority. As of August 1, 2017, Houston Community College is subject to the Campus Carry Law (SB11 2015). For more information, visit the HCC Campus Carry web page at http://www.hccs.edu/district/departments/police/campus-carry/."

AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE

Any student with a documented disability (e.g., physical, learning, psychiatric, vision, earing, etc.) who needs to arrange reasonable accommodations must contact the Disability Support Services Office (DSSO) of their respective college at the beginning of each semester. Faculty is authorized to provide only the accommodation(s) requested by the DSSO. For information and services at HCC Southwest, contact Dr. Becky Hauri, ADA Counselor, at 713.718.7910.

Repeat Course Fee

The State of Texas encourages students to complete college without having to repeat failed classes. To increase student success, students who repeat the same course more than twice, are required to pay extra tuition. The purpose of this extra tuition fee is to encourage students to pass their courses and to graduate. Effective fall 2006, HCC will charge a higher tuition rate to students registering the third or subsequent time for a course. If you are considering course withdrawal because you are not earning passing grades, confer with your instructor/counselor as early as possible about your study habits, reading and writing homework, test taking skills, attendance, course participation, and opportunities for tutoring or other assistance that might be available.

Classroom and Online Behavior

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.

Course Credit for the CPA Exam:

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.

Instructor Website:

From the HCCS homepage, choose Southwest College, choose "The Learning Web," choose Faculty, type in your instructor's name. Your instructor will have a copy of the syllabus and other pertinent information for you at the website: http://learning.hccs.edu/faculty/william.nantz

Students with Disabilities:

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

Houston Community College is dedicated to providing an inclusive learning environment by removing barriers and opening access for qualified students with documented disabilities in compliance with the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act. Ability Services is the designated office responsible for approving and coordinating reasonable accommodations and services in order to assist students with disabilities in reaching their full academic potential. In order to receive reasonable accommodations or evacuation assistance in an emergency, the student must be registered with Ability Services.

If you have a documented disability (e.g. learning, hearing, vision, physical, mental health, or a chronic health condition), that may require accommodations, please contact the appropriate Ability Services Office below. Please note that classroom accommodations cannot be provided prior to your Instructor's receipt of an accommodation letter and accommodations are not retroactive. Accommodations can be requested at any time during the semester, however if an accommodation letter is provided to the Instructor after the first day of class, sufficient time (1 week) must be allotted for the Instructor to implement the accommodations.

Ability Service Contact Information
Central College 713.718.6164
Coleman College 713-718-7376
Northeast College 713-718-8322
Northwest College713-718-5422, 713-718-5408
Southeast College 713-718-7144
Southwest College 713-718-5910
Adaptive Equipment/Assistive Technology 713-718-6629, 713-718-5604
Interpreting and CART services 713-718-6333

a. Attendance guidelines: Face to Face, Hybrid or On-Line classes
As stated in the HCC Catalog, all students are expected to attend classes regularly. As an on-campus class, your regular participation is required.
http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/
http://www.hccs.edu/programs/catalog/general-course-information
(see class attendance)

b. Active Participation: During the course, I reserve the right to withdraw you or reduce your final grade in this course due to excessive non-participation in class assignments or activities.

Active participation is based upon ATTEMPTING AND SUBMITTING assignments for grading and participating in classroom presentations and discussions.

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.

c. Drops and Withdrawals: HCC Course Withdrawal Policy
See below link for guidelines and rules
http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/

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

Although it is the responsibility of the student to withdraw officially from a course, the professor also has the authority to block a student from accessing Eagle on Line, and/or to withdraw a student for excessive absences or failure to actively participate regularly. On Line students who do not log into their Eagle on Line class before the Official Day of Record may be automatically dropped for non-attendance. Completing the On-Line orientation does not count as attendance.

d. HCC 6 Course Drop Policy
http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures

e. Financial Aid and Withdrawal
http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/

f. Repeat Course Fee
http://www.hccs.edu/programs/catalog/costrefund-information/

g. HCC Policy Statements
http://www.hccs.edu/resources-for/current-students/student-handbook/

h. Americans with Disabilities Act (ADA)-Students with Disabilities:
http://www.hccs.edu/support-services/disability-services/student-resources/
http://www.hccs.edu/support-services/disability-services/

i. Academic Honesty:
http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/
Academic Dishonesty for this class will result in an automatic zero for the assignment and an "F" for the course or the student has the option to withdraw if the Official Withdrawal date has not passed.

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 HCC'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.

Collusion mean 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)

j. Student Services:
http://www.hccs.edu/resources-for/current-students/student-handbook/

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

l. Title IX Parenting and Pregnancy Guidelines
To learn about your Title IX rights under parenting and pregnancy, please click on the link below. If you have further questions, please contact the Office of Institutional Equity.

http://www.hccs.edu/support-services/disability-services/student-resources/

m. Campus Carry Law
At HCC the safety of our students, staff, and faculty is our first priority. As of August 1, 2017, Houston Community College is subject to the Campus Carry Law (SB11 2015). For more information, visit the HCC Campus Carry web page at
http://www.hccs.edu/departments/police/campus-carry/campus-carry-and-open-carry-faqs/

n. If an on-line class – Also see Section 13

SECTION 10
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/support-services/international-students/

Effective Fall 2017, F-1 international students must earn letter grades (A, B, C, D or F). A grade of "FX" (failing because of non-attendance) will no longer count towards the full-time enrollment requirement. "FX" is not considered a valid letter grade and demonstrates the student is not maintaining F-1 immigration status.

Also, please note that the longstanding policy of "W" grades not counting toward full-time enrollment remains in effect.

F-1 students must maintain at least 12 credit hours during the fall and spring semesters (9 credit hours during the summer, if this is their first semester of attendance at HCC). International students holding an F-1 visa are limited to no more than the equivalent of one class or 3 credits.

SECTION 11
STUDENT SUPPORT- TECHNICAL SUPPORT – TUTORIAL SERVICES

A. Tutorial Services
http://www.hccs.edu/resources-for/current-students/tutoring/
B. Technical Support:
http://www.hccs.edu/online/technical-support/
C. Student Support Services
http://www.hccs.edu/support-services/
D. Password resets
http://www.hccs.edu/resources-for/current-students/password-reset-information/

SECTION 12
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. Please see http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/

SECTION 13
CLASSROOM BEHAVIOR

Classroom Conduct:
As with on-campus classes, all students 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.

SECTION 14
STUDENT AGREEMENT AND RESPONSIBILITIES-

YOU MUST READ THIS SECTION

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

1. You have read the syllabus and understand the grading system and course requirements.
2. You are responsible for managing & scheduling your time to study & complete assignments by the designated due dates.
3. You are responsible for having the correct book according to the syllabi.
4. I Extra credit work is not provided.
5. You are not a person that waits until the last minute to complete your work.
   a. Assignment due dates are NEVER extended.
   b. NEVER ask for an extension.
   c. Complete your work well before the due date – if an issue arises (computer or personal), there is still time to resolve.
   d. An emergency situation does not constitute a valid reason for extensions of due dates.
6. You are self-motivated and tenacious in your pursuit of the correct answer.

7. You have access to a computer, PC platform with Adobe, Microsoft Word and Excel.
   a. You have a basic understanding of how to use Word and Excel.
   b. Submitted documents must be in a word document
   c. You know how to attach documents when submitting.
8. If your personal computer fails at any time, you have convenient access to another computer.
9. You know how to use the Internet to search and download a program.
10. If you are having trouble with Eagle Online or a publisher homework system, you are capable of contacting the proper organization's customer support for assistance.
11. If you are having trouble with the course material, you can spend time with an accounting tutor or call, email, or set an appointment to see me.
12. Disputed grades must be resolved within one week of the grade posting, excluding the last week of the course.
13. I understand the grading scale as outlined in the syllabi and more detailed in the class, and that my final grade average is what I have earned and that negotiations of my grade is not acceptable.