



Center of Excellence - Business  
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## **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, with fellow students and to check Eagle Online for announcements. The 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 16637

Semester: Spring 2020

Date: Feb. 18 - May 17, 2020

Days and Hours: Not applicable-online Location: Not applicable-online

Prerequisite: ACCT 2302 (Principles of Accounting II) or its equivalent

On Line Class: See Sections 6 and 13, Online Orientation Required for this class

Credit Hours: Three (3) hours credit hours

Total Course Contact Hours: Forty-eight (48) contact hours

Course Length: Twelve (12) weeks

Type of Instruction: Online

### **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 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. 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.**

## **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.

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

### **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.

On-line class attendance will be graded. You are to introduce yourself the first week. You are also to make one original post in the assigned discussion tab for the week and make at least one comment on someone else's original post to receive credit. There are 15 tabs and 20 topics to be covered. You are required to post and make one comment in each topic.

### **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.

### **Distance Education:**

This will answer many of your questions regarding online education at HCC, the Online Education Student Handbook is located here:

<http://www.hccs.edu/resources-for/current-students/student-handbook/>

You need to review this handbook. It is the student's responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as Online Learning contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information, testing procedures, technical support, and academic calendars.

**Access to your course:** Please go to the HCC Canvas System <https://eagleonline.hccs.edu/> or the Houston Community College's website at <http://www.hccs.edu> and look for the Online Education link; here, you can locate your course on the listing of courses within the Online Education department.

## **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 % Online

On-Line Orientation: MANDATORY FOR HCC Online Classes

Complete your on-line orientation <http://www.hccs.edu/online/> and then locate the link for Orientation. If you are having problems assessing the class, contact a HCC On Line support technician at 713-718-5275. You also may visit the HCC Support Center at <http://www.hccs.edu/online/>. Completing the HCCS On-Line orientation does not count as attendance. This class will be using Eagle on Line Canvas <https://eagleonline.hccs.edu>. You will be required to log into Eagle on Line at least two (2) times a week to read any announcements and review your grade book.
























Technical Compliance:

Students are expected to maintain a state of technical compliance, including (but not limited to): up-to-date software as required by the instructor; a stable Internet connection; and use of the Firefox browser when using Eagle Online. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

## SECTION 7

### COURSE TENTATIVE SCHEDULE

The ASSIGNMENT SCHEDULE is also posted in the online class materials, please do not forget to post at least twice in each topic for credit.

Date	Details	
Sat Feb 22, 2020	 <a href="#">Chapter 1 Discussion</a>	due by 11:59pm
	 <a href="#">Please introduce yourself to the class.</a>	due by 11:59pm
Sat Feb 29, 2020	 <a href="#">Chapter 2 Discussion</a>	due by 11:55pm
	 <a href="#">Chapter 3 Discussion</a>	due by 11:59pm
	 <a href="#">Chapter 4 Discussion</a>	due by 11:59pm
Sat Mar 7, 2020	 <a href="#">Chapter 5 Discussion</a>	due by 11:59pm
	 <a href="#">Chapter 6 Discussion</a>	due by 11:59pm
Sat Mar 14, 2020	 <a href="#">Chapter 7 Discussion</a>	due by 11:59pm
	 <a href="#">Chapter 8 Discussion</a>	due by 11:59pm
Sat Mar 21, 2020	 <a href="#">Chapter 9 Discussion</a>	due by 11:59pm
	 <a href="#">Paper Questions</a>	due by 11:59pm
	 <a href="#">Data Analytics Project</a>	due by 11:59pm
Sat Mar 28, 2020	 <a href="#">Submit Paper</a>	due by 11:55pm
Sat Apr 4, 2020	 <a href="#">Chapter 10 Discussion</a>	due by 11:59pm
	 <a href="#">Chapter 11 Discussion</a>	due by 11:59pm
Sat Apr 11, 2020	 <a href="#">Chapter 12 Discussion</a>	due by 11:59pm
	 <a href="#">Chapter 13 Discussion</a>	due by 11:59pm
Sat Apr 18, 2020	 <a href="#">Chapter 14 Discussion</a>	due by 11:59pm
	 <a href="#">Chapter 15 Discussion</a>	due by 11:59pm
Sat Apr 25, 2020	 <a href="#">Chapter 16 Discussion</a>	due by 11:59pm
	 <a href="#">Chapter 17 Discussion</a>	due by 11:59pm
Sat May 2, 2020	 <a href="#">Chapter 18 Discussion</a>	due by 11:59pm
Fri May 8, 2020	 <a href="#">Final Exam</a>	due by 3pm

See discussion of final dates below, May 8, 2020 IS NOT the date of the final. The Canvas system requires that I put a date on the final so I can post grades. Please, do not be confused.

See

## SECTION 8

### GRADING PROCESSES

<http://www.hccs.edu/programs/catalog/general-course-information> (see HCC Grading System)

Please see a more detailed discussion of grading in online class materials.

#### **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.

#### **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.

The responses for the homework will be five paragraph essays.

Class materials are also located here: <https://learning.hccs.edu/faculty/william.nantz/acnt1305/class-materials>

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.

#### **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. The responses for the class discussion should be no less than a short paragraph.

**Academic Discipline/CTE Program Learning Outcomes:** The primary purpose of this course is to provide students with the knowledge of the terms and accounting procedures encompassed in Fraud Examinations. The course is designed to meet the basic needs of those students who are preparing for a career in profit as well as non-profit organizations.

Upon completion of this course, students will learn responsibilities of management and auditors, red flags of financial statement fraud, and audit procedures to detect fraud.

Finally, students will also learn how to apply internal controls through actual case studies.

### **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.

### **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.

### **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)

### **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.

### **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

<http://learning.hccs.edu/faculty/william.nantz/acnt1305> 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, valuation, 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. **\*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.

### **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.

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

## **FINAL EXAM CONTENT**

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. Please bring two green scantrons and a sharpened No. 2 pencil for the final.

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.

Remember, there is no makeup Final Exam and the **ONLY TEST in this class is the Final Exam.**

## **FINAL EXAM**

I will proctor the final on 5/9 & 5/10 at 1:00 p.m., and on 5/11 at 6 p.m. at the West Loop Campus. We will meet **outside** of RM 255. Please make sure you confirm a time to take the final. If you cannot make the final on either of these days because of a legitimate conflict, you will need to make other arrangements to take the final through HCC online-learning.

If you are *out of district and select an off campus proctor*, you may take the exam on 5/8 - 5/12 through the use of your own proctor that you locate and confirm at least four weeks in advance, at a non-HCC campus, please see e. below if you are out of district.

*These are the Final Exam guidelines:*

### **a. Proctored Exam Requirement**

The Texas State Board of Public Accountancy allows certain upper level accounting courses to be taken as face-to-face and/or online courses. At least one exam must be administered as a face-to-face exam that is proctored by authorized personnel of HCCS or HCCS approved personnel. Therefore, the final exam must be taken in person.

### **b. Students Taking the Proctored Exam**

The final exam has a 1-hour time limit. All students must have an official government valid picture identification (i.e. "valid" Texas Driver's License or passport). Failure to bring proper valid identification will result in your being denied access to the exam site and a zero will be assigned as your final exam grade. No food or drinks are permitted in the testing room.

### **c. Attendance and Achieving Minimum Grade on the Final Exam**

Any student who fails to take the proctored final exam will receive a zero for the exam and an "F" for the course.

Also, if a student scores **less than 50% on the final exam, 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.

**d. For Students living in the HCC Service Area (Online Courses Only)**

If you cannot make the final on either of these days because of a legitimate conflict, you will need to make other arrangements to take the final through HCC online-learning: **You will need to contact the HCC Online Education Department and make reservations to take the final exam at least four weeks before the exam.**

You must make reservations with HCC Online Education Department at least three weeks prior to the start of exam week. Testing sites and dates vary, so contact HCC Online Education Department for locations, dates and times.

For information on HCC Online Education and testing, please visit: <https://www.hccs.edu/online/proctoring-services/> Click face-to face proctoring. There is two (2) options: paper exam or computer exam: You can only take a computer exam in this class.

Contact the HCC Online department to schedule a time: [hcc.online@hccs.edu](mailto:hcc.online@hccs.edu)

Once you make your reservations, you will get a notice from the HCCS Online department confirming your reservation. Please forward that notice to your instructor.

**You must notify the instructor four weeks prior to the earliest final exam date as to whether you will attend the instructor's scheduled final exam, or you will make your own reservations with HCCS Online Education Department to take the final exam.**

Students should arrive at the testing location at least 30 minutes prior to the start of the exam. (See section B concerning time limit and identification information)

**e. For Students Living Outside the HCC Service Area (Online Courses Only)**

Students living outside of the HCC service area during the semester in which they are enrolled at HCC in online classes will need to make special arrangements to accommodate their needs. At least 4 weeks prior to the end of the semester, students will need to contact HCCS Online Education Services and make arrangements to take the proctored final exam. Please visit:

<https://www.hccs.edu/online/proctoring-services/> Click out of area services.

Since this course requires onsite final exam, it is the student's responsibility to obtain a proctor. This proctor must be someone in the testing center at a local community college or at a university or any other approved online location. The proctor will need to provide a secure testing environment with a computer with Internet access. A valid picture ID must be presented to the proctor when taking the exam.

The proctor approval form **MUST** be completed and approved at least 3 weeks prior to the first scheduled exam. The student must complete and submit the Proctor Request Form to both [hcc.online@hccs.edu](mailto:hcc.online@hccs.edu).

The Proctor Request Form can be found at <https://www.hccs.edu/online/proctoring-services/>

The student must furnish a copy of the approved document to the instructor within 10 days of the exam. Any additional questions, contact HCC Online at [hccs.edu/online](https://www.hccs.edu/online).

All fees associated with proctoring are the responsibility of the student. For paper exams, the test material will be sent via internet, fax, email, or US mail directly to the proctor with instructions for administering the exams. This will be done at no cost to the student; however, the student **WILL BE** responsible for any fees associated with the proctor's return of the exams (including costs of overnight express, etc. to meet deadlines). The offsite testing center must provide the student with a computer with internet connection.

- f. If the options in section D above is not available there is another option.  
You can contact the individual campuses at the below site. The same guidelines and instructions apply as stated in D above.

<https://www.hccs.edu/resources-for/current-students/testing-services/>

The below link is for Testing only at Central Campus

<https://www.hccs.edu/resources-for/current-students/testing-services/testing-services-at-hcc-college/>

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.

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.

Remember, there is no makeup Final Exam and the **ONLY TEST in this class is the Final Exam.**

#### 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 page 16-17

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**

CLASS REGISTRATION: ***It is important that you log on to this course in the HCC Canvas System.***

**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 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.

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.edurisksolutions.org](http://www.edurisksolutions.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.

### **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 may 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 student's 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.

### **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
<b>Resources:</b> allocating time, money, materials, space, staff	<b>Basic Skills:</b> reading, writing, arithmetic and mathematics, speaking and listening
<b>Interpersonal Skills:</b> working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds	<b>Thinking Skills:</b> thinking creatively, making decisions, solving problems, seeing things in the minds eye, knowing how to learn, and reasoning
<b>Information:</b> acquiring and evaluating data, organizing and maintaining files, interpreting	<b>Personal Qualities:</b> individual responsibility, self-esteem, sociability, self-management and

<p>and communicating, and using computers to process information</p> <p><b>Systems:</b> understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems</p> <p><b>Technology:</b> selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies.</p>	<p>integrity</p>
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SCANS workplace competencies and foundation skills have been integrated into Ethics for Accountants, and are exhibited in the SCANS schedule.

### **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.

### **AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

Any student with a documented disability (e.g., physical, learning, psychiatric, vision, hearing, 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.

### **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 College** 713-718-5422, 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. Students in On Line courses must log into their Eagle on Line class or they will be counted as absent. Just like 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 from the course due to excessive non-participation in class assignments or activities

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

**Any grade average of 50 % or lower** will alert your instructor to review your course work and determine if the grade average is due to lack of submitted work or lack of understanding the material. A student may be



considered as non-participating and subject to withdrawal if they have attempted and submitted less than 75% of your assignments.

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

Also, review page 1 about the requirement that you must log into Eagle on Line at a minimum of two (2) times a week. Checking in everyday would be advisable. Any modifications to any schedule will be posted in an “Announcement”, email or a revision in the syllabus

Official Day of Record and guidelines **It is important that you LOG INTO THIS COURSE IN EAGLE ON LINE for attendance purposes. *It is important that you log on to this course in the HCC Canvas System within 10 days of the start of the class, or I may indicate to the registrar that you have never attended, and you may be dropped from this course. Or, if you don't log in or participate in the course, you will receive an “F” in the course.***

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.

- 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**

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- 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**

### **ON-LINE CLASS-IF APPLICABLE**

#### **On-Line Orientation: MANDATORY FOR HCC Online Classes**

Complete your on-line orientation <http://www.hccs.edu/online/> and then locate the link for Orientation. If you are having problems assessing the class, contact a HCC On Line support technician at 713-718-5275. You also may visit the HCC Support Center at <http://www.hccs.edu/online/>. Completing the HCCS On Line orientation does not count as attendance. This class will be using Eagle on Line Canvas <https://eagleonline.hccs.edu>

#### **HCC Online Courses:**

The HCC Online Student Handbook contains policies and procedures unique to the On-Line student. Students should have reviewed the handbook as part of the mandatory orientation. It is the student's responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as On Line contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information, testing procedures, technical support, and academic calendars. Refer to the On-Line Student Handbook by visiting this link: <http://www.hccs.edu/online/>  
<http://www.hccs.edu/online/class-orientation--handbook/>

HCC On Line for advising, counseling, social networking, facebook, twitter, library sources:  
<http://www.hccs.edu/online/>

#### **Virtual Classroom Conduct:**

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

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

advise you if the email is inappropriate and ask for you to refrain from future inappropriate emails. The instructor has the right to refer all actions deemed inappropriate to Administration for further action

hours of distance education (online class) per semester that will count towards the full-time status

## **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.