



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

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## **ACNT 1335 – Accounting Ethics**

**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>.

### **INDEX**

- Section 1: General Course Information
- Section 2: Instructor Information
- Section 3: Course Catalog Description
- Section 4: Program/Discipline/Course Goals/Scans or Core Curriculum Program
- Section 5: Textbook Information
- Section 6: Instructional and Technology Methods
- Section 7: Course Tentative Schedule
- Section 8: Grading Process
- Section 9: HCCS and Course Policies
- Section 10: International Students
- Section 11: Student Support- Technical Support – Tutorial Services
- Section 12: EGLS3 –Student Survey
- Section 13: On Line Class & Additional information
- Section 14: Student Agreement

### **SECTION 1**

#### **Course Information**

Course Name: Accounting Ethics

Course Number ACNT 1335

Course Section: CRN 14634

Semester: Fall 2019

Date: Aug. 26 - Dec. 15, 2019

Days and Hours: Sat. 8 a.m. - 10:50 a.m.

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 (48) contact hours

Course Length: Eight (8) weeks

Type of Instruction: Lecture

### **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 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 will prepare the accounting student for a variety of ethical situations they will face in the workplace. Students will develop their understanding of and identifying ethical situations and resolving ethical conflict by researching, writing and role-playing in actual cases. This course also helps students develop analytical and communication skills. Students will be encouraged to give reasons and explanations for potential resolutions; in doing this, they will gain a foundation for making ethical judgments in their professional conduct.

**Course Catalog Description:** Introduction to professional ethics in the accounting and business environments. This course may also be offered for qualifying education credit for CPA examination by Texas community colleges that meet Texas State Board of Accountancy standards.

### **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.

#### **Program/Discipline Requirements:**

The Texas State Board of Public Accountancy (TSBPA) has always been very active in policing the accounting profession. Students in this class will become familiar with The Public Accountancy Act, Rules of Professional Conduct, and will make presentations after completing their research on the Texas Administrative Code.

CPA Exam EDUCATIONAL REQUIREMENTS , RULE §511.58 Definitions of Related Business Subjects:

**Ethics:** “(c) In addition to the 24 hours required in subsection (b) of this section, the board requires that 3 passing semester hours be earned as a result of taking a course in ethics. The course must be taken at a recognized educational institution and should provide students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. The ethics program should provide a foundation for ethical reasoning and include the core values of integrity, objectivity and independence taught by an instructor who has not been disciplined by the board for a violation of the board's rules of professional conduct unless waived by the board.”

**Professional Responsibility:** As students work with their assignments, they will be reminded that there are other codes of conduct created by professional societies that outline accountants' proper working relationships to firms, clients, and the broad public interest. Several of these codes govern accounting practice in the United States, including those published by the American Institute of Certified Public Accountants (AICPA), the Institute of Management Accountants (IMA), the Institute of Internal Auditors (IIA), the Public Company Accounting Oversight Board (PCAOB), and the Securities and Exchange Commission (SEC.)

Additional studies include an update on the Internal Revenue Service and Treasury Department **Circular 230** which covers ethical standards for tax professionals.

<http://www.irs.gov/pub/irs-pdf/pcir230.pdf>

In response to recent corporate scandals involving high-profile companies, the Accounting Education Change Commission (AECC) supported a curriculum that helps students learn the concepts and principles underlying accounting rules. The cases will help students to recognize ethical dilemmas and moral problems in the world of accounting. As students develop technical knowledge and basic skills of accounting practice, they also “should know and understand the ethics of the profession and be able to make value-based judgments.”

**Academic Discipline/CTE Program Learning Outcomes:** The primary purpose of this course is to prepare the student for a variety of ethical situations they will face in the workplace. Students will develop their understanding of and identifying ethical situations and resolving ethical conflict by researching, writing and role-playing in actual cases. This course and the case study approach will help

1. students to develop awareness of ethical issues,
2. students to build ethical parameters into culture of organizations,
3. students to explain ethical thinking and behavior, and
4. students to discuss approach specific decisions.

Students will develop awareness of ethical issues, will build ethical parameters through the analysis of the culture of organizations, will explain ethical thinking and behavior, and will discuss their approach to specific decisions based upon

1. frameworks for governance, risk management, and accountability;
2. perspectives on changing expectations of ethical behavior;
3. discussion and analysis of philosopher's contributions to ethics;
4. review of ethical culture and threats to good governance;
5. analysis of key ethics opportunities and the related ethics risk;
6. research and discussion of effective tools to manage ethical risks; and
7. analysis of the fiduciary role and the public's expectations of the accounting profession.

The accounting profession requires an ethical approach to the decision making process.

## **SECTION 5**

### **TEXTBOOK INFORMATION**

#### **Textbook and Related Material (Required):**

*Business & Professional Ethics for Directors, Executives & Accountants, 8th edition*, by Leonard J. Brooks

**Publisher:** South-Western College Pub; 8 edition (January 31, 2017)

**ISBN-10:** 1305971450

*Ethics for CPAs - Meeting Expectations in Challenging Times*, by Dan M. Guy, D. R. Carmichael, & Linda Lach, John Wiley & Sons, Inc. 2005. ISBN: 0-471-72073-9.

#### **Additional Sources: (Available for Research in the Library and Open Labs)**

*Ethics in the Post-Enron Age*, by Iris Stuart and Bruce Stuart, Thomson-Southwestern 2004.

*The Enron Collapse*, by Gregory J. Jenkins, Prentice Hall 2004.

#### **Rules & Regulations for the Accounting Profession:**

*Uniform Accountancy Act:*

<http://www.aicpa.org/ADVOCACY/STATE/STATECONTACTINFO/UAA/Pages/default.aspx>

*Texas State Board of Public Accountancy's, Texas Administrative Code, Rules of Professional Conduct:*

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.ViewTAC?tac\\_view=4&ti=22&pt=22&ch=501](http://info.sos.state.tx.us/pls/pub/readtac$ext.ViewTAC?tac_view=4&ti=22&pt=22&ch=501)

*Texas Public Accountancy Act:*

<http://www.tsbpa.state.tx.us/pdf/files/tsbpaact.pdf>

*PCAOB Ethics Rules:*

[http://pcaobus.org/Rules/PCAOBRules/Pages/Ethics\\_Code.aspx](http://pcaobus.org/Rules/PCAOBRules/Pages/Ethics_Code.aspx)

AICPA Ethics Rules: <http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/default.aspx>

[http://www.cpa2biz.com/content/media/PRODUCER\\_CONTENT/generic\\_template\\_content/IndependenceEthicsGuidance.jsp](http://www.cpa2biz.com/content/media/PRODUCER_CONTENT/generic_template_content/IndependenceEthicsGuidance.jsp)

Tax Ethics - Cir 230:

<http://www.irs.gov/pub/irs-pdf/pcir230.pdf>

PCAOB Auditing Standards:

<http://pcaobus.org/Standards/Auditing/Pages/default.aspx>

Tax Payments on Foreign entities, IRS Information:

<http://www.irs.gov/Businesses/International-Businesses>

## **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.

| <b>Class</b> | <b>Date</b> | <b>Chapter</b> | <b>Topic</b>  | <b>Homework Assignment</b>  |
|--------------|-------------|----------------|---|---|
| 1            | 8/31        |                | Introduction to Class<br>Orientation: ACNT Certificate Program<br>Review CPA Exam Qualifications<br>Review TSBPA requirements   |   |
| 2            | 9/7         | 1              | <b>Ethics Expectations (Brooks Book)</b><br>Readings: Managing for Organizational Integrity; The Whistle-Blower<br><br>Review AICPA Ethics Decision Tree<br><br>Review Internal Revenue Service and Treasury Department <b>Circular 230</b> , which covers ethical standards for tax professionals. | Using Guy Book & AICPA Ethics Rules <sup>1</sup> as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?<br><i>Print:</i> Cir 230 from: <a href="http://www.irs.gov">www.irs.gov</a><br><i>Print:</i> AICPA Ethics Decision Tree from HCC Learning Web |

|   |       |            |  |  |
|---|-------|------------|--|--|
| 3 | 9/14  | 1<br><br>1 | <b>Ethics Expectations (Brooks Book)</b><br><br><u>Case Studies</u> : as assigned.<br><br><b>Develop Writing &amp; Research Skills</b><br><b>Review Research Databases</b>   | Using Guy Book & AICPA Ethics Rules as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?<br>Review use of database research in accounting work and writing skills. |
| 4 | 9/21  | 2<br><br>2 | <b>Ethics &amp; Governance Scandals (Brooks Book)</b><br><br><b>Case Studies</b> : as assigned.<br><br><b>Exam 1 Review</b>  | Using Guy Book & AICPA Ethics Rules <sup>1</sup> as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?<br><b>Due</b> : Chapter 1 & 2 Homework                       |
| 5 | 9/28  |            | <b>Ethics for Texas CPAs</b>   | Post online response,<br><i>Ethics for Texas CPAs</i>  |
| 6 | 10/5  | 3<br><br>3 | <b>Exam 1</b><br><br><b>Ethical Behavior – Philosopher’s Contributions (Brooks Book)</b><br><br><u>Case Studies</u> : as assigned.   | (Green Scantron)<br><br>Using Guy Book & AICPA Ethics Rules <sup>1</sup> as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?                                      |
| 7 | 10/12 | 4          | <b>Discussion of Rules for the Accounting Profession, Texas Administrative Code, and The Public Accountancy Act</b><br><br><b>Review PCAOB, SEC and AICPA rules and authorities.</b><br><i>Practical Ethical Decision Making (Brooks Book)</i><br><u>Case Studies</u> : as assigned.<br><br><b>Exam 2 Review</b> | Using Guy Book & AICPA Ethics Rules <sup>1</sup> as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?<br><br><b>DUE</b> : Paper # 1                                |
| 8 | 10/19 |            | <u>Remaining Case Studies</u> : as assigned<br><i>Review Writing &amp; Research Skills</i><br><b>Exam 2</b>  | <b>DUE</b> : Chapter 3 & 4 Homework<br>(Green Scantron)  |

|    |       |            |   |  |
|----|-------|------------|---|--|
| 9  | 10/26 | 5          | <b>Corporate Ethical Governance &amp; Accountability (Brooks Book)</b><br><br><b>Review Research Skills</b><br><br><u>Case Studies:</u> as assigned | Using Guy Book & AICPA Ethics Rules <sup>1</sup> as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?_                         |
| 10 | 11/2  | 6<br><br>6 | <b>Professional Accounting in the Public Interest, post Enron (Brooks Book)</b><br><br><u>Case Studies:</u> as assigned<br><br><b>Exam 3 Review</b> | Using Guy Book & AICPA Ethics Rules <sup>1</sup> as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?<br><b>DUE:</b> Paper #2  |
| 11 | 11/9  |            | <b>Exam 3</b>   | <b>DUE:</b> Chapter 5 & 6 Homework   |
| 12 | 11/16 | 7          | <b>Managing Ethics Risks and Opportunities (Brooks Book)</b><br><br><u>Case Studies:</u> to be assigned   | Using Guy Book & AICPA Ethics Rules <sup>1</sup> as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?                          |
| 13 | 11/23 | 8          | <b>Subprime Lending Fiasco – Ethics Issues</b><br><br><b>Case Studies: to be assigned</b><br><b>Exam 4 Review</b>                                   | Using Guy Book & AICPA Ethics Rules as guidance, what accounting rules and authorities would be applied and were not applied with case studies, as applicable?<br><b>Due:</b> Chapter 7 & 8 Homework |
| 14 | 11/30 |            | <b>Thanksgiving</b>   | Campus Closed  |
| 15 | 12/7  |            | <b>Exam 4</b>   | (Green Scantron)   |
| 16 | 12/14 |            | <b>Final Exam</b> (comprehensive and mandatory)   | (Green Scantron)   |
|    |       |            |   |  |

<sup>1</sup> AICPA Ethics Rules:

<http://www.aicpa.org/Research/Standards/CodeofConduct/DownloadableDocuments/2014December15ContentAsOf2016August31CodeofConduct.pdf>

## **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 four sectional examinations (there will be no make-up examinations). The three highest grades received on these four exams will be used in computing 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 four sectional examinations. There will also be a comprehensive final. The final is mandatory.

**Evaluation Requirements:**

|  |                   |
|--|-------------------|
| 4 Sectional Exams (Drop one) (100 pts each)                              | 300 points        |
| Final examination  | 100 points        |
| Presentations/Case Studies (8 x 20)                                      | 160 points        |
| Papers (2 papers @ 100 pts each)   | 200 points        |
| Homework (9 x 20 pts each);<br>Class Participation & Attendance (60 pts) | <u>240 points</u> |
| Total  | 1,000 points      |

**Grading Scale:**

|           |   |   |                       |
|-----------|---|---|-----------------------|
| 90 - 100% | = | A | (900 to 1,000 points) |
| 80 - 89%  | = | B | (800 to 899 points)   |
| 70 - 79%  | = | C | (700 to 799 points)   |
| 60 - 69%  | = | D | (600 to 699 points)   |
| BELOW 60% | = | F | ( 0 to 599 points)    |

**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 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.

#### **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 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:<br>Registrar<br>Houston Community College System<br>O. Box 667517<br>Houston, TX 77266-7517<br><br>The withdrawal will be effective as of the date of the postmark.<br>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.

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

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.

**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, 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.

## **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 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. 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.

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- 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.