



Accounting Ethics-23398

ACNT-1335

RT 2022 Section 3320 3 Credits 08/23/2021 to 12/12/2021 Modified 08/20/2021

Course Meetings

Course Modality

Hybrid - We meet once a week on Saturday.

This class is going to be directed through the HCC Canvas system and we will meet once a week on the HCC West Loop Campus. Homework will be turned in through Canvas.

Please see the in-class syllabus for assignment due dates.

Meeting Location

5601 W Loop S, Houston, TX 77081

Classroom to be assigned.

<https://www.hccs.edu/locations/southwest-college/west-loop-campus/>

Welcome and Instructor Information

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

Educational Credit for the CPA Exam:

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

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

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

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Email: william.nantz@hccs.edu

Office: 713.542.5477

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

What's Exciting About This Course

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.

My Personal Welcome

Welcome to the course!

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.

Preferred Method of Contact

Office Location. West Loop Campus Office Hours: By appointment
Telephone Number: 713-542-5477 (cell) Email: william.nantz@hccs.edu

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

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

Office Hours

Monday, Tuesday, Wednesday, Thursday, Saturday, 8:00 AM to 3:00 PM

Office Hours

- Saturday, 8:00 AM to 3:00 PM

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.

Course Overview

Course Description

Credits: 3 (3 lecture). 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.

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

Accounting Department Website

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

Core Curriculum Objectives (CCOs)

N/A

Student Learning Outcomes and Objectives

Program Student Learning Outcomes (PSLOs)

1. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms and compliance work.
2. Students will demonstrate complete understanding of the complete accounting cycle.
3. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, ie. Turbo Tax, Peachtree, and/or Quick Books.
4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements.

Course Student Learning Outcomes (CSLOs)

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

Departmental Practices and Procedures

Department Specific Instructor and Student Responsibilities

Program/Discipline Requirements:

1. EXCEL- Students will work in EXCEL following textbook example formats, labels, and formulas
2. Internet- Students will use HCC webmail, Publisher platforms (McGraw-Hill Connect, Wiley plus, etc.), the learning web, Eagle Online Canvas, and HCC LibLine (24/7 Library)

Active Participation:

During the course, Instructors reserve the right to withdraw students from the course due to excessive non-participation in-class assignments or activities.

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

Any grade average of 50 % or lower will alert your instructor to review your course work and determine if the grade average is due to a lack of submitted work or a lack of understanding of the material. Students may be considered non-participating and subject to withdrawal if they have attempted and submitted less than 75% of assignments.

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

Program-Specific Student Success Information

Add Content Here

Instructional Materials and Resources

Textbook and Related Material (Required):

Business & Professional Ethics for Directors, Executives & Accountants, 9th edition, by Leonard J. Brooks Publisher: South-Western College Pub; 9th edition

ISBN-10: 0-357-44188-5

The [HCC Online Bookstore](#) provides searchable information on textbooks for all courses. Check with your instructor before purchasing textbooks because the book might be included in your course fees.

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:

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

Other Instructional Resources

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, 8th Edition: <https://www.aicpa.org/content/dam/aicpa/advocacy/state/downloadabledocuments/uaa-eighth-edition-january-2018.pdf>

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

[https://texreg.sos.state.tx.us/public/readtac\\$ext.ViewTAC?tac_view=4&ti=22&pt=22&ch=501](https://texreg.sos.state.tx.us/public/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

AICPA Ethics Rules: <https://www.aicpa.org/research/standards/codeofconduct.html>.

<https://pub.aicpa.org/codeofconduct/ethicsresources/et-cod.pdf>

Tax Ethics - Cir 230:

<https://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>

✓ Course Requirements

Assignments, Exams, and Activities

Assignments, Exams, and Activities

This schedule will change, please review the material in Canvas for all due dates and updates. Please review the online syllabus under the Syllabus tab for the precise due dates and materials required in the class. As such, please keep up in class and keep abreast of the activity in class. Attendance is required and any missed class is a missed opportunity. **The assignment syllabus is found in the Canvas class materials.**

Please review the material in Canvas under the Syllabus tab for the precise due dates and updates.

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.

<https://www.hccs.edu/resources-for/current-students/student-handbook/> (see HCC Grading System).

Please feel free to ask any questions regarding grading.

Class Attendance: Students are expected to attend class regularly by logging into Canvas, turning on their camera for class attendance, and doing the assigned work.

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 one comprehensive final exam. The final is mandatory.

Evaluation Requirements:

Final examination	300 points
Class Participation & Video Class Attendance	650 points
Homework & Presentation	
Papers (2 papers @ 100 pts each)	200 points
Total	1,150 points

(This may change, see Grade section in Canvas for any updates.)

* Instructor's Practices and Procedures

Please, no eating in the classroom.

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.

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

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

Incomplete Policy

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

Missed Assignments/Make-Up Policy

There are “no makeups” for exams or homework.

Academic Integrity

Academic Honesty:

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

Cheating on a test includes:

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

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

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

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

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

Here's the link to the HCC information about academic integrity (Scholastic Dishonesty and Violation of Academic Scholastic Dishonesty and Grievance):

<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/>

Please review the fooling if you need more direction:

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

Attendance Procedures

Attendance is required and is part of you grade.

Program/Discipline Requirements:

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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:

<https://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."

Student Conduct

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.

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor achieve this critical goal.

SEXUAL HARASSMENT:

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

Faculty Statement about Student Success

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

Evaluation for Greater Learning Student Survey System: At Houston Community College professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time, you will be asked to answer a short *online survey* of research-based questions related to the instruction in this class. The anonymous results of the survey will

be made available to your professors and division chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

Faculty-Specific Information Regarding Canvas

This course section will use Canvas (<https://eagleonline.hccs.edu> (<https://eagleonline.hccs.edu>)) to supplement in-class assignments, exams, and activities.

HCCS Open Lab locations may be used to access the Internet and Canvas. For best performance, Canvas should be used on the current or first previous major release of Chrome, Firefox, Edge, or Safari. Because it's built using web standards, Canvas runs on Windows, Mac, Linux, iOS, Android, or any other device with a modern web browser.

Canvas only requires an operating system that can run the latest compatible web browsers. Your computer operating system should be kept up to date with the latest recommended security updates and upgrades.

Canvas phone App:

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

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

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

Social Justice Statement

Houston Community College is committed to furthering the cause of social justice in our community and beyond. HCC does not discriminate on the basis of race, color, religion, sex, gender identity and expression, national origin, age, disability, sexual orientation, or veteran status. I fully support that commitment and, as such, will work to maintain a positive learning environment based upon open communication, mutual respect, and non-discrimination. In this course, we share in the creation and maintenance of a positive and safe learning environment. Part of this process includes acknowledging and embracing the differences among us in order to establish and reinforce that each one of us matters. I appreciate your suggestions about how to best maintain this environment of respect. If you experience any type of discrimination, please contact me and/or the Office of Institutional Equity at 713-718-8271.

HCC Policies and Information

HCC Grading System

HCC uses the following standard grading system:

Grade	Grade Interpretation	Grade Points
A	Excellent (90-100)	4
B	Good (80-89)	3
C	Fair (70-79)	2
D	Passing (60-69), except in developmental courses.	1
F	Failing (59 and below)	0
FX	Failing due to non-attendance	0

Grade	Grade Interpretation	Grade Points
W	Withdrawn	0
I	Incomplete	0
AUD	Audit	0
IP	In Progress. Given only in certain developmental courses. A student must re-enroll to receive credit.	0
COM	Completed. Given in non-credit and continuing education courses.	0

Link to Policies in Student Handbook

Here's the link to the HCC Student Handbook <https://www.hccs.edu/resources-for/current-students/student-handbook/> (<https://www.hccs.edu/resources-for/current-students/student-handbook/>) In it you will find information about the following:

- Academic Information
- Academic Support
- Attendance, Repeating Courses, and Withdrawal
- Career Planning and Job Search
- Childcare
- disAbility Support Services
- Electronic Devices
- Equal Educational Opportunity
- Financial Aid TV (FATV)
- General Student Complaints
- Grade of FX
- Incomplete Grades
- International Student Services
- Health Awareness
- Libraries/Bookstore
- Police Services & Campus Safety
- Student Life at HCC
- Student Rights and Responsibilities
- Student Services
- Testing
- Transfer Planning
- Veteran Services

Link to HCC Academic Integrity Statement

<https://www.hccs.edu/resources-for/faculty/student-conduct-resources-for-faculty/> (<https://www.hccs.edu/resources-for/faculty/student-conduct-resources-for-faculty/>)

Campus Carry Link

Here's the link to the HCC information about Campus Carry:

<https://www.hccs.edu/departments/police/campus-carry/> (<https://www.hccs.edu/departments/police/campus-carry/>)

HCC Email Policy

When communicating via email, HCC requires students to communicate only through the HCC email system to protect your privacy. If you have not activated your HCC student email account, you can go to [HCC Eagle ID \(https://www.hccs.edu/resources-for/current-students/student-e-mail/eagle-id/\)](https://www.hccs.edu/resources-for/current-students/student-e-mail/eagle-id/) and activate it now. You may also use Canvas Inbox to communicate.

Office of Institutional Equity

Use the link below to access the HCC Office of Institutional Equity, Inclusion, and Engagement (<https://www.hccs.edu/departments/institutional-equity/> (<https://www.hccs.edu/departments/institutional-equity/>))

Ability Services

HCC strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including long and short term conditions, mental health, chronic or temporary medical conditions), please meet with a campus Abilities Counselor as soon as possible in order to establish reasonable accommodations. Reasonable accommodations are established through an interactive process between you, your instructor(s) and Ability Services. It is the policy and practice of HCC to create inclusive and accessible learning environments consistent with federal and state law. For more information, please go to <https://www.hccs.edu/support-services/ability-services/> (<https://www.hccs.edu/support-services/ability-services/>)

Title IX

Houston Community College is committed to cultivating an environment free from inappropriate conduct of a sexual or gender-based nature including sex discrimination, sexual assault, sexual harassment, and sexual violence. Sex discrimination includes all forms of sexual and gender-based misconduct and violates an individual's fundamental rights and personal dignity. Title IX prohibits discrimination on the basis of sex-including pregnancy and parental status in educational programs and activities. If you require an accommodation due to pregnancy please contact an Abilities Services Counselor. The Director of EEO/Compliance is designated as the Title IX Coordinator and Section 504 Coordinator. All inquiries concerning HCC policies, compliance with applicable laws, statutes, and regulations (such as Title VI, Title IX, and Section 504), and complaints may be directed to:

David Cross
Director EEO/Compliance
Office of Institutional Equity & Diversity
3100 Main
(713) 718-8271
Houston, TX 77266-7517 or Institutional.Equity@hccs.edu (<mailto:Institutional.Equity@hccs.edu>)

<http://www.hccs.edu/departments/institutional-equity/title-ix-know-your-rights/> (<http://www.hccs.edu/departments/institutional-equity/title-ix-know-your-rights/>)

Office of the Dean of Students

Contact the office of the Dean of Students to seek assistance in determining the correct complaint procedure to follow or to identify the appropriate academic dean or supervisor for informal resolution of complaints.

<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-complaints/speak-with-the-dean-of-students/> (<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-complaints/speak-with-the-dean-of-students/>)

Student Success

Expect to spend at least twice as many hours per week outside of class as you do in class studying the course content. Additional time will be required for written assignments. The assignments provided will help you use your study hours wisely. Successful completion of this course requires a combination of the following:

- Reading the textbook
- Attending class in person and/or online
- Completing assignments
- Participating in class activities

There is no short cut for success in this course; it requires reading (and probably re-reading) and studying the material using the course objectives as a guide.

Canvas Learning Management System

Canvas is HCC's Learning Management System (LMS), and can be accessed at the following URL:

<https://eagleonline.hccs.edu> (<https://eagleonline.hccs.edu>)

HCCS Open Lab locations may be used to access the Internet and Canvas. For best performance, Canvas should be used on the current or first previous major release of Chrome, Firefox, Edge, or Safari. Because it's built using web standards, Canvas runs on Windows, Mac, Linux, iOS, Android, or any other device with a modern web browser.

Canvas only requires an operating system that can run the latest compatible web browsers. Your computer operating system should be kept up to date with the latest recommended security updates and upgrades.

HCC Online Information and Policies

Here is the link to information about HCC Online classes, which includes access to the required Online Information Class Preview for all fully online classes: <https://www.hccs.edu/online/> (<https://www.hccs.edu/online/>)

Scoring Rubrics, Sample Assignments, etc.

Look in Canvas for the scoring rubrics for assignments, samples of class assignments, and other information to assist you in the course. <https://eagleonline.hccs.edu/login/ldap> (<https://eagleonline.hccs.edu/login/ldap>)

Instructor and Student Responsibilities

As your Instructor, it is my responsibility to:

- Provide the grading scale and detailed grading formula explaining how student grades are to be derived
- Facilitate an effective learning environment through learner-centered instructional techniques
- Provide a description of any special projects or assignments
- Inform students of policies such as attendance, withdrawal, tardiness, and making up assignments
- Provide the course outline and class calendar that will include a description of any special projects or assignments
- Arrange to meet with individual students during office hours, and before and after class as required

As a student, it is your responsibility to:

- Attend class in person and/or online
- Participate actively by reviewing course material, interacting with classmates, and responding promptly in your communication with me
- Read and comprehend the textbook
- Complete the required assignments and exams
- Ask for help when there is a question or problem
- Keep copies of all paperwork, including this syllabus, handouts, and all assignments
- Be aware of and comply with academic honesty policies in the [HCCS Student Handbook](https://www.hccs.edu/resources-for/current-students/student-handbook/) (<https://www.hccs.edu/resources-for/current-students/student-handbook/>)

EGLS3

The EGLS³ ([Evaluation for Greater Learning Student Survey System](https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/) (<https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/>)) will be available for most courses near the end of the term until finals start. This brief survey will give invaluable information to your faculty about their teaching. Results are anonymous and will be available to faculty and division chairs after the end of the term. EGLS³ surveys are only available for the Fall and Spring semesters. -EGLS3 surveys are not offered during the Summer semester due to logistical constraints.

<https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/> (<https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/>)

Housing and Food Assistance for Students

Any student who faces challenges securing their foods or housing and believes this may affect their performance in the course is urged to contact the Dean of Students at their college for support. Furthermore, please notify the professor if you are comfortable in doing so.

This will enable HCC to provide any resources that HCC may possess.

Student Resources

Tutoring

HCC provides free, confidential, and convenient academic support, including writing critiques, to HCC students in an online environment and on campus. Tutoring is provided by HCC personnel in order to ensure that it is contextual and appropriate. Visit the [HCC Tutoring Services \(https://www.hccs.edu/resources-for/current-students/tutoring/\)](https://www.hccs.edu/resources-for/current-students/tutoring/) website for services provided.

Libraries

The HCC Library System consists of 9 libraries and 6 Electronic Resource Centers (ERCs) that are inviting places to study and collaborate on projects. Librarians are available both at the libraries and online to show you how to locate and use the resources you need. The libraries maintain a large selection of electronic resources as well as collections of books, magazines, newspapers, and audiovisual materials. The portal to all libraries' resources and services is the HCCS library web page at <https://library.hccs.edu> (<https://library.hccs.edu>).

Supplementary Instruction

Supplemental Instruction is an academic enrichment and support program that uses peer-assisted study sessions to improve student retention and success in historically difficult courses. Peer Support is provided by students who have already succeeded in completion of the specified course, and who earned a grade of A or B. Find details at <https://www.hccs.edu/resources-for/current-students/supplemental-instruction/> (<https://www.hccs.edu/resources-for/current-students/supplemental-instruction/>).

Resources for Students:

<https://www.hccs.edu/resources-for/current-students/communicable-diseases/resources-for-students/>
(<https://www.hccs.edu/resources-for/current-students/communicable-diseases/resources-for-students/>)

Basic Needs Resources:

<https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/> (<https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/>)

Student Basic Needs Application:

https://hccs.co1.qualtrics.com/jfe/form/SV_25WyNx7NwMRz1FH
(https://hccs.co1.qualtrics.com/jfe/form/SV_25WyNx7NwMRz1FH)

COVID-19

Here's the link to the HCC information about COVID-19:

<https://www.hccs.edu/resources-for/current-students/communicable-diseases/> (<https://www.hccs.edu/resources-for/current-students/communicable-diseases/>)

Sensitive or Mature Course Content

In this college-level course, we may occasionally discuss sensitive or mature content. All members of the classroom environment, from your instructor to your fellow students, are expected to handle potentially controversial subjects with respect and consideration for one another's varied experiences and values.

Instructional Modalities

In-Person (P)

Safe, face-to-face course with scheduled dates and times

Online on a Schedule (WS)

Fully online course with virtual meetings at scheduled dates and times

Online Anytime (WW)

Traditional online course without scheduled meetings

Hybrid (H)

Course that meets safely 50% face-to-face and 50% virtually

Hybrid Lab (HL)

Lab class that meets safely 50% face-to-face and 50% virtually

Course Calendar

Syllabus Modifications

The instructor reserves the right to modify the syllabus at any time during the semester and will promptly notify students in writing, typically by e-mail, of any such changes.

Additional Information

Departmental/Program Information

Information for Majors

The Accounting program administers curricula consisting of four (4) awards: (1) Accounting AAS (2) Accounting Certificate Level 1 (3) Accounting- Payroll Specialist - Certificate Level 1 and (4) Forensic Accounting & Fraud Examination - Enhanced Skills Certificate.

Careers in the field

- The Accounting AAS award prepares students to become bookkeepers, accounting clerks, tax preparers, accounting assistants, assistant auditors, accounts payable clerks, accounts receivable clerks, billing coordinators, etc.
- The Accounting Certificate Level 1 award prepares students to become data entry clerks, bookkeepers, tax preparers, staff accountants, accounting clerks, inventory record keepers, payroll clerks.
- Accounting- Payroll Specialist - Certificate Level 1 award prepares students to become payroll coordinators, payroll specialists, and payroll managers.
- Forensic Accounting & Fraud Examination - Enhanced Skills Certificate prepares students to become forensic accountants, fraud accountants, and fraud examiners. HCC departmental student organizations

Accounting Student Organizations

- Financials, Auditing, Regulations and Business – Accounting Students' Association (FARB-ASA)

Scholarships

- Houston Chapter of CPAs
- AWSCPA
- Texas State Board of Public Accountancy – 5 year scholarship
- HCC Foundation

Process for Expressing Concerns about the Course

If you have concerns about any aspect of this course, please reach out to your instructor for assistance first. If your instructor is not able to assist you, then you may wish to contact the Department Chair. Email sylvia.simmons@hccs.edu or call 713-718-7911