

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

ACNT 1491- Technical Writing and

Research for Accountants

CRN - 15901 FALL 2018 DISTANCE EDUCATION

Sec. 1&2:

Instructor & Contact Information:

William C. Nantz, CPA, CFF, CGMA, PTIN, MBA, JD

Telephone: 713.542.5477 Email: bill@nantzlaw.com

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.

Sec 3:

Course Information:

Course Number: ACNT 1491

Course Title: Technical Writing and Research for Accountants

Course Section: CRN 15896

<u>Please note</u>: The syllabus is subject to change. When changes occur, the instructor will advise the students during class time and as an announcement in Eagle on Line or by appropriate email methods. It is the student's responsibility when absent to check with the instructor or other students or check Eagle on Line or read the appropriate emails.

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

Textbook and Related Material (Required):

Accounting and Auditing Research: Tools and Strategies

Thomas R. Weirich, 8th Edition ISBN: 978-1-118-02707-3

Technical Communication, 9th Ed.

Paul V. Anderson

ISBN: 978-1-305-66788-4

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 <u>BEFORE</u> the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

Credit Hours: Four (4) hours credit hours

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

Course Length: Sixteen (16) weeks

Type of Instruction: Online

Sec 4:

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

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

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

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

Class Attendance

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

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

Evaluation and Requirements:

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

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

Learning Outcomes & Course Goals:

This course focuses on accounting and business communications derived from the student's research and analysis of accounting and tax related matters. The primary purpose of this course is to provide students with skills related to specialized research and the related professional accounting and business communications. Students are expected to develop and demonstrate strategies for effective tax and

accounting research. Once the research is performed, the student is expected to transfer the information and ideas from the research into a written form.

This course is intended to develop the necessary skills for effective accounting and tax research in the 21st Century and to communicate this material in a clear and professional manner. Professional accountants use online accounting, auditing and tax research tools. This class will use the "Research Institute of America" as its primary provider of tools to learn and execute professional research techniques that will then be communicated in a professional manner.

Distance Education:

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

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

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

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

Course Description:

This course is intended to develop the necessary skills for effective accounting and tax research in the 21st Century. Professional accountants use online accounting, auditing and tax research tools. This class will use the "Research Institute of America" as its primary provider of tools to learn and execute professional research techniques, it includes the following databases:

WGL Electronic Tax Payroll and Accounting Tax Library RIA Academic Advantage Essentials Library PPC FASB Reference Material on Checkpoint AICPA on CheckPoint PPC GASB Reference Material on Checkpoint

The Research of America databases may be accessed from HCC's library on the West Loop campus or on your personal computer when you have properly registered for service. Proper tax and accounting research requires critical thinking skills and the ability to produce professional results. Other databases and techniques will be discussed in the class as well as the Research of America database. Use of Google as your primary research tool will cause your grades to suffer. This class will address the technical skills necessary for professional research and will address CPA Exam related research issues.

RIA Training:

 $\frac{http://find.support.rg.thomsonreuters.com/training/Tax_and_Accounting_Courses.asp?startdate= \\ \underline{\&enddate=\&keywords=\&media000012=on\&featuredlist=\&limittodates=\&zipcode=\&zipradius=25} \\ \underline{\&detaillevel=0}$

RIA Registration (Must be done at an HCC Campus, you just need to access the wifi on your laptop or go to a computer lab & you don't need to register for RIA to do the training): http://www.checkpoint-registration.riag.com/schools

PCAOB Standards:

http://pcaobus.org/STANDARDS/Pages/default.aspx

FASB Standards:

http://www.fasb.org/jsp/FASB/Page/LandingPage&cid=1175805317350

New AICPA Code of Conduct:

http://www.aicpa.org/research/standards/codeofconduct/Pages/default.aspx

AICPA: Other Ethics Standards:

 $\underline{http://www.aicpa.org/interestareas/tax/resources/standardsethics/otheraicpastandardsethicsrules/pages/default.aspx}$

HCC:

HCC's on-line library provides an extensive source of research material and may be found at http://librus.hccs.edu/.

Sec. 8

Homework Assignments

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

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

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

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

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

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed below.

Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on the due dates, and log in on a regular basis to Eagle-On-Line. Instructor will monitor this via Eagle-On-Line.

Final Exam	100 points
CPA Exam Research Homework -Memo	50 points
Research Projects - Memos 2x	100 points
Major Research Project - Paper	100 points
Attendance, Class Discussion & Participation	32 points
Homework 4x	<u>100 points</u>
Total	<u>482 points</u>

Grading Scale:

90 - 100%	=	A	(433 to 482 points)
80 - 89%	=	В	(386 to 432 points)
70 - 79%	=	C	(337 to 385 points)
60 - 69%	=	D	(289 to 336 points)
BELOW 60%	=	F	(0 to 288 points)

Class Discussion:

You are to post in the on-line discussion boards every week, at least two posts for each topic. Yes, each topic as outline at the end of the syllabus. This means you may have to post frequently if you want credit.

Assignments:

4 homework assignments requiring accounting or tax research, 25 points each.

- #1: Training on RIA system, scan and upload PDF certificate.
- #2: Training on RIA system: scan and upload PDF certificate. Don't post the same certificate twice. I check and if you use the same certificate twice, you will receive no credit for the entire RIA homework, zero points out of 50.
- #3: Locate and answer a possible CPA exam written communication question. Do not copy the example answer, doing so will result in an "F" in this course; i.e., answer the question yourself. Possible essay questions can be located on the AICPA website and examples will be provided in class.
- #4: Locate and answer a possible CPA exam written communication question. Do not copy the example answer, doing so will result in an "F" in this course; i.e., answer the question yourself. Possible essay questions can be located on the AICPA website and examples will be provided in class.

<u>CPA Exam Research</u>: 1 memo (2 pages long plus referencing) on one of the following topics:

How to answer a CPA Exam Essay Question What are the major differences between U.S. GAAP and IFRS.

This means that you are to do one memo and you get to choose from either one of the two topics above. The total points is 50 points. This memorandum should indicate research and writing skills regarding the topic you picked. Prepare a two (2) page memo using no less than one (1) primary reference and a a totel of four (4) references.

Research Assignments: Prepare two (2) one page memorandums demonstrating your research and writing skills. The memorandums should demonstrate your understanding of the specific topic you select, be written in the proper format, and include an introduction and conclusion. Each memo is to be one page of written information and another page for referencing. You need to have one primary reference and a total of three references. Remember, irs.gov and ria.com are not references. RIA is a search engine of accounting and tax related material. Also, IRS Publications are not primary sources, and are not to be relied upon. Please locate the proper reference from the material presented. You will lose points if the written portion goes over one page. The possible topics are outlined below.

Research topics are limited to the topics outlined below. You can use the two research memos to help prepare the final research paper. Prepare a research project with a topic from one of the following general topics. You are to select a more specific topic in one of the general areas outlined below:

Individual Taxation
Gift & Estate Taxation
Corporate Taxation
Financial Accounting and Reporting
Auditing

Use of a general topic such as "Individual Taxation" or any of the general topics listed below is not acceptable for your memos or Major Research Project. Please pick a very specific topic.

The topic of the memorandum is one found in the area of the general topic, but is not to be the general topic itself. Please provide at least one primary reference and a minimum of three references to support the contentions in your research memorandum. You can write each memorandum on a similar topic as it relates to your Major Research Project and use the information from your memos in your final project. Each memorandum is worth 50 points.

You cannot use the following as a topic for your major research project or your one-page memos:

What are the major differences between U.S. GAAP and IFRS,

Any forensic or fraud related topics,

Any ethics related topic, or

Any general discussion of taxation, auditing or financial reporting

<u>Memo format</u>: Memos are to be single spaced, typed and written in memorandum form. The references should be both embedded in the text MLA style with a separate Works Cited page, which is a list of references used in your memo.

You can use the topic of you memos as the same topic as your major research project, it just can't be any of these topics.

Major research project – 100 points. Use APA style for the paper. This means a cover page, abstract, double spaced with references. {Please note, memorandums are to use a memorandum style.} Select a specific topic from the one of the general topics outlined in the research assignments to perform your major research project. For example, the topic is not to be as broad as Individual Taxation, but is to be a specific topic found in the area of Individual Taxation. The body of this project is to be at least 6 pages and no long than 9 pages double spaced. The page length does not include Cover, Abstract or Works Cited. Use the APA style outline and paper format found at http://owl.english.purdue.edu/owl/resource/560/01/.

Final memos are to have no less than 6 primary sources and no less than a total of 9 sources.

<u>Final Exam</u> – 100 points, covering accounting and tax research techniques, research databases and related covered material. Expertise in this area will be demonstrated by writing a one-page memorandum in under one hour, with at least one primary reference and a total of three references. I will provide you with the topic of your memo and it will be tax related. You are expected to use RIA to research a tax topic and properly reference your research. Remember, irs.gov and ria.com are not primary sources. If you use Google as your primary source for your research, your grade will suffer.

Homework Assignments

A listing of chapters, exam dates, etc. will be posted in Eagle-On-Line. You must upload all your assignments to EagleOnline no later than 11:59 pm each Saturday. The homework must be typed

and no handwritten homework will be accepted. Late homework will not be accepted and <u>written homework uploaded as PDF file will receive no credit.</u>

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

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

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

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

Use proper referencing such as MLA for the memos and APA for the final project. Please review the on-line discussions regarding the use of each.

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

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

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

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

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

Class Attendance

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

On-line class attendance will be graded. You are to introduce yourself the first week and this is worth 1 point. You are also to make one original post in the assigned discussion tab for the week and make at least one comment on someone else's original post to receive credit. There are 15 topics to be covered and you are required to post and make one comment in each topic to get 2 points of credit under each topic. You will also receive one point credit for the submission of the topic of your Major Research Project.

FINAL EXAM: I will proctor the final on Dec.9 at 2:30 p.m. and on Dec. 10 at 1 p.m. at the West Loop Campus. We will meet *outside* of RM 255. Please make sure you confirm a time to take the final. If you cannot make the final on either of these days because of a legitimate conflict, you will need to make other arrangements to take the final through HCC online-learning.

If you select an off campus proctor, you may take the exam on **Dec. 8 - Dec. 11** through the use of your own proctor, that you locate and confirm at least two weeks in advance, at a non-HCC campus.

These dates are subject to HCC requirements, and may change. It is YOUR obligation to make sure you can take final. You failure to act in a timely manner may cause you to fail this course.

Please contact Jennifer.sparks@hccs.eduif you plan to take the final without me as the proctor.

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.

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

The Final Exam will require you to write a one page memorandum with references. The response to be final will need to be typed and you will need to be able to access the Internet and RIA to perform your research. If it appears as if you use just Google or irs.gov for your research, your grade will suffer. Remember, irs.gov is not a primary resource. If you do the homework and follow along in class, there should be no surprises.

Make sure your registration materials reflect the Course Reference Number or you will not receive credit for the final or homework.

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.

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

The Final Exam will be a multiple choice and true/false exam. The questions will primarily come from the review questions provided in the class. If you do the homework and follow along in class, there should be no surprises.

It is important that you log on to this course in the HCC Canvas System by Sept. 8, 2018 or I may indicate to the registrar that you have never attended, and you may be dropped from this course. Or, if you don't log in or participate in the course, you will receive an "F" in the course.

STUDENTS LIVING OUT OF THE HCC SERVICE AREA

Students living out of the HCC service area during the semester in which they are enrolled at HCC in online classes need to make special arrangements to accommodate their needs. In the event the course requires onsite exams, it is the student's responsibility to obtain a proctor. This proctor must be someone in the testing center at a local community college or at a university. The proctor will need to provide a secure testing environment and possibly (depending on the course) a computer with Internet access. A valid picture ID must be presented to the proctor when taking the exam.

All fees associated with proctoring are the responsibility of the student. Exams will be sent via fax, email, or US mail directly to the proctor with instructions for administering the exams and Online Learning Staff will do this. This will be done at no cost to the student; however, the student WILL BE responsible for fees associated with returning the exams (including costs of overnight express, etc. to meet deadlines).

The proctor approval form MUST be **completed and <u>approved</u>** at least 2 weeks prior to the first scheduled exam. The students must complete and submit the Proctor Request Form to both hcc.online@hccs.edu and directly to Jennifer.sparks@hccs.edu, Office: 713-718-5448

Students living out of the HCC service area during the semester in which they are enrolled at HCC in online classes need to make special arrangements to accommodate their needs. In the event, the course requires onsite exams; it is the student's responsibility to obtain a proctor.

The proctor must be someone in the testing center at a local community college or at a university. The proctor will need to provide a secure testing environment and possibly (depending on the course) a computer with Internet access. A valid picture ID must be presented to the proctor when taking the exam. All fees associated with proctoring are the responsibility of the student. Exams will be sent via fax, email, or US mail directly to the proctor with instructions for administering the exams. This will be done at no cost to the student; however, the student WILL BE responsible for fees associated with returning the exams (including costs of overnight express, etc. to meet deadlines).

Student Services:

http://de.hccs.edu/student-services/

If you have any trouble regarding a proctored exam, please contact me immediately!

Students Rights: Anti-Discrimination:

Title IX of the Education Amendments of 1972 requires that institutions have policies and procedures that protect students' rights with regard to sex/gender discrimination. Information regarding these rights are on the HCC website under Students-Anti-Discrimination. Students who are pregnant and require accommodation s should contact any of the ADA Counselors for assistance.

It is important that every student understands and conforms to respectful behavior while at HCC. Sexual misconduct is not condoned and will be addressed promptly. Know your rights and how to avoid these difficult situations.

Please review the following if you have any questions: http://www.hccs.edu/district/students/anti-discrimination/

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

You may also log into www.edurisksolutions.org to read more about respectful behavior. Sign in using your HCC student email account, then go to the button at the top right that says **Login** and enter your student number.

Drops and Withdrawals:

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

- 1. Complete an official withdrawal form at any HCCS campus.
- 2. Withdraw on-line.
- 3. Send a letter requesting withdrawal to:
 Registrar
 Houston Community College System

O. Box 667517

Houston, TX 77266-7517

The withdrawal will be effective as of the date of the postmark. Withdrawals will NOT be accepted by telephone.

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

International Students: Receiving a W in a course may affect the status of your student visa. Once a W is given for the course, it will not be changed to an F because of visa considerations.

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

Incompletes:

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

Academic Honestv:

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.

<u>Cheating</u> 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.

<u>Plagiarism</u> means the appropriation of another's work and the unacknowledged incorporation of that work in one's own written work offered for credit.

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

Systems: understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems

Technology: selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies.

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

SEXUAL HARASSMENT:

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

AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE

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

Repeat Course Fee

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

Online Behavior

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

Course Credit for the CPA Exam:

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

Instructor Website:

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

http://learning.hccs.edu/faculty/william.nantz

Students with Disabilities:

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

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

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

Ability Service Contact Information

Central College 713.718.6164 Coleman College 713-718-7376 Northeast College 713-718-8322

Northwest College713-718-5422, 713-718-5408

Southeast College 713-718-7144 **Southwest College** 713-718-5910

Adaptive Equipment/Assistive Technology 713-718-6629, 713-718-5604

Interpreting and CART services 713-718-6333

Section 9: HCCS and Course Policies:

A. Attendance guidelines for your class in particular http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/ (see class attendance)

http://www.hccs.edu/programs/catalog/general-course-information/ (see class attendance)

- B. Active Participation rules
- C. Official Day date and guidelines
- D. Official Withdrawal guidelines and dates with URL

http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/

E. HCC 6 Course Drop Policy

http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures

F. Financial Aid and Withdrawal

http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/

G. Repeat Course Fee

http://www.hccs.edu/programs/catalog/costrefund-information/

- H. HCC Policy Statements: See handbook
 - http://www.hccs.edu/resources-for/current-students/student-handbook/
- I. Americans with Disabilities Act (ADA)-Students with Disabilities: http://www.hccs.edu/support-services/disability-services/
- J. Academic Honesty:

 $\underline{http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/}$

- K. Student Services
 - http://www.hccs.edu/resources-for/current-students/student-handbook/
- L. Your rules on Incompletes
- M. Title IX Parenting and Pregnancy Guidelines http://www.hccs.edu/support-services/disability-services/student-resources/
- N. 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/

Section 10: International Students:

- A. Please contact the International Student Office at 713-718-8520 if you have additional questions about your visa status.
- B. http://www.hccs.edu/support-services/international-students/
- C. 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.
- D. Also, please note that the longstanding policy of "W" grades not counting toward full-time enrollment remains in effect.
- E. 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 credit hours of distance education (online class) per semester that will count towards the full-time status
- 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

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

Section 13: On Line Class-Additional Information: Applicable if class is an On-Line Class On-Line Orientation: MANDATORY FOR HCC On-Line Classes

Complete your on-line orientation http://www.hccs.edu/online/class-orientation or http://www.hccs.edu/online/class-orientation-handbook/ and then locate the link for Orientation. If you are having problems assessing the class, contact a HCC On Line support technician at 713-718-5275. You also may visit the HCC Support Center at http://www.hccs.edu/online/

Student Handbook:

The HCC On Line Student Handbook contains policies and procedures unique to the On-Line student. Students should have reviewed the handbook as part of the mandatory orientation. It is the student's responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as On Line contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information,

testing procedures, technical support, and academic calendars. Refer to the On-Line Student Handbook by visiting this link: http://www.hccs.edu/online/

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

Virtual Classroom Conduct:

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

Sec. 7: ASSIGNMENT SCHEDULE will be posted in the class Do not forget to post at least twice in each topic.