Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me (cmccoy@dcccd.edu) any additional questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to http://ecampus.dcccd.edu and log in.

In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. —Clarice McCoy

Course Information

Class: ACNT 1329-26401
Duration: Tuesday, July 11 – Thursday, August 3 (4 weeks)
Prerequisite: None
Professor: Clarice McCoy, CFP/CPA/MBA
E-mail: cmccoy@dcccd.edu
Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven College, M108
Office Hours: E-mail cmccoy@dcccd.edu for appointment and virtual office hours posted on Blackboard site
Certification Date: TBA
Drop Deadline: TBA
Class Meeting Time: Online at your convenience using Internet and Blackboard (See class schedule for recommended/required completion dates.)
Tech Help/Support: 972-669-6402 or ecampus.support.edu@dcccd.edu
Tech Requirements: 1. Computer with Internet access for eCampus and E-mail
2. Microsoft Word and Excel for completing assignments
Division Information: Business and Career Programs, Brookhaven College, M110 / 972-860-4160
Catalog Description: A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. (3 Lec.)

Required Textbook:

Payroll Accounting 2016, Bernard J. Bieg and Judith A. Toland, South-Western, CENGAGE Learning
You have two options for purchasing the required text and access code. Select one.


OR

2. Digital version with just CNOW BB Integrated Access Code for eBook and homework system (no print text) under ISBN 9781305666085

Note: See more detailed information on the eCampus class site at http://ecampus.dcccd.edu under the “Text/Access Code” button. Most students prefer having a print text for accounting.
Instructor Information

Since this is an online class, you will communicate with me by e-mail (cmccoy@dccc.edu) and by completing and submitting class work through Blackboard (http://ecampus.dccc.edu). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours. While this is my general and intended practice, it is subject to changes and life circumstances.

Accounting Lab Information

Lab Associate: TBA
E-mail: TBA
Phone: 972-860-4376
Location: Brookhaven College, M132 and M129
Lab Schedule: TBA/Posted on eCampus class site

Note: Lab associates are not tutors per se, but are there to answer questions, help with assignments, etc. Call or e-mail them before going to let them know when you are coming and to make sure they will be there and not at a meeting, ill, etc.

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 16-week on-campus accounting course, you could expect to spend a minimum of 80 hours total (6 hours per week attending class and studying and completing homework outside of class). To be successful in this 4-week online accounting course, you should be prepared to spend a minimum of approximately 20 hours per week, which is like having a half-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.
Course Goal

Upon completion of this course, you will be able to demonstrate a basic understanding of accounting for payroll.

Course Outline

In this course you will learn about payroll accounting and business taxes. The chapters covered in the textbook are as follows:

- Chapter 1: The Need for Payroll and Personnel Records
- Chapter 2: Computing Wages and Salaries
- Chapter 3: Social Security Taxes
- Chapter 4: Income Tax Withholding
- Chapter 8: Unemployment Compensation Taxes
- Chapter 6: Analyzing and Journalizing Payroll Transactions
- Chapter 7: Payroll Project

Student Learning Outcomes (SLOs)

Upon successful completion of this course, you should be able:

1. Define terminology related to payroll.
2. Calculate employee payroll, employer related taxes and prepare related tax forms.
3. Maintain payroll records required under current laws.

Note: These end-of-course outcomes are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).

Course Objectives (COs)

This course is divided into three units. Each unit includes two lessons each, for a total of six lessons. During this course, you will complete the following activities:

Unit 1:

1. Explain the need for payroll and personnel records.
2. Account for wages and salaries.

Unit 2:

3. Account for social security taxes.
4. Account for federal tax withholding.

Unit 3:

5. Account for unemployment compensation taxes.
6. Analyze and journalize payroll transactions.

Note: These unit objectives (UOs) and course objectives (COs) are directly related to the student learning and WECM end-of-course outcomes (SLOs). Detailed chapter objectives are listed by unit and lesson under the Blackboard “Unit” tabs. Detailed chapter objectives are also listed by chapter in the textbook.
Foundation Skills and Workplace Competencies (SCANS)
The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that students need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

Foundation Skills (FS)
1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

Workplace Competencies (WC)
1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

Instructional System
The textbook, accompanying eCampus materials and instructor are the most important resources available to you and to your completing this course successfully.

The textbook is where you will find the main content of the course and it is the textbook on which the eCampus materials are based and were developed. There are numerous questions, exercises, and problems at the end of each chapter that are assigned as homework (practice). Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

Your instructor has developed, and placed on eCampus, extensive materials to help you learn the content. There you will find, by lesson, objectives, overview and textbook reading assignment, PowerPoint presentations, practice assignments, solutions manual for homework, Web links, net activities, and practice quizzes. All of these materials were designed to provide further explanation of the textbook content as well as to provide you with opportunities for application, feedback, and review. Use as much or as little as you need. At the end of these items, you will find the graded assignment and quiz for each lesson. In addition, you will find the three major exams, information for the continuing payroll problems and the payroll project, and the comprehensive final exam.

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each lesson, grading assignments, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:
1. Reading the textbook and supplementary materials provided online.
2. Using chapter materials provided under the eCampus class site to further your understanding of the content (includes PowerPoint presentations, glossaries, flashcards, and crossword puzzles).
3. Completing and submitting question assignments
5. Completing and submitting continuing payroll problems.
6. Taking quizzes.
7. Preparing for and taking the three unit examinations.
8. Completing the comprehensive payroll.
9. Preparing for and taking the comprehensive final exam.
## Course Requirements

To complete this course successfully, you **must** do the following:

1. Complete the course orientation and complete and submit the Student Survey and the Payroll Pretest (required to verify participation for certification).
2. Complete and submit **six question assignments** (one each for Chapters 1-6).
3. Complete and submit **five practical problem assignments** (one each for Chapters 2-6).
4. Complete and submit **five continuing payroll problems** (one each for Chapters 2-6).
5. Take **six quizzes** (one each for Chapters 1-6).
6. Take **three unit exams**.
7. Complete and submit the computerized **payroll project**.
8. Take the **comprehensive final exam**.

## Grading System

The grading system consists of the following:

1. Twenty-six percent (26%) of your final course grade comes from assignments: Assignments A (6%), Assignments B (10%), Assignments C (10%),
2. Twenty-four percent (24%) of your final course grade comes from the six quizzes.
3. Thirty percent (30%) of your final course grade comes from the three unit exams.
4. Ten percent (10%) of your final course grade comes from the comprehensive final exam.
5. Ten percent (10%) of your final course grade comes from the payroll project.
6. **All activities and unit exams should be completed** by the scheduled dates.
7. The comprehensive final exam **must be completed** by the scheduled date.

All of the items listed in the Grading Criteria and Class Schedule on the following page are located on the Blackboard (eCampus) site at [http://ecampus.dcccd.edu](http://ecampus.dcccd.edu). The Student Survey is located under the “Orientation” tab in the Start Here section. The assignments, quizzes, and unit exams are located by lesson under the Blackboard “Required Activities” tab or under the Blackboard “Unit” tabs. The final is located under the “Final Exam” tab. After completing the course and entering all your scores on the form below, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and with the Registrar’s record of your final course grade on eConnect at [http://econnect.dcccd.edu](http://econnect.dcccd.edu). Contact your instructor if there is a discrepancy.

**Warning about Staying on Schedule:** Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the mid-term and final, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. Since the assignments and quizzes are designed to help you learn the content and prepare for exams, they should be completed as you finish each lesson but certainly prior to taking the unit exams. The final exam must be taken on, or prior to, the date indicated; and all work must be completed and submitted before you take the final.
### Summary of Course Requirements

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Items</th>
<th>Total Points Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Survey and Payroll Pretest (required for certification purposes)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assignments A Questions</td>
<td>6 @ 10 points each</td>
<td>60</td>
</tr>
<tr>
<td>Assignments B Practical Problems</td>
<td>5 @ 20 points each</td>
<td>100</td>
</tr>
<tr>
<td>Assignments C Continuing Payroll Problems</td>
<td>5 @ 20 points each</td>
<td>100</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>6 @ 40 points each</td>
<td>240</td>
</tr>
<tr>
<td>Unit Exams</td>
<td>3 @ 100 points each</td>
<td>300</td>
</tr>
<tr>
<td>Payroll Project</td>
<td>1 @ 100 points</td>
<td>100</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>1 @ 100 points</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>

### Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Percentage</th>
<th>Letter Grade Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>900 - 1,050</td>
<td>90% - 105%</td>
<td>A</td>
</tr>
<tr>
<td>800 - 899</td>
<td>80% - 89%</td>
<td>B</td>
</tr>
<tr>
<td>700 - 799</td>
<td>70% - 79%</td>
<td>C</td>
</tr>
<tr>
<td>600 - 699</td>
<td>60% - 69%</td>
<td>D</td>
</tr>
<tr>
<td>Below 600</td>
<td>Below 60%</td>
<td>F or N</td>
</tr>
</tbody>
</table>

### Class Schedule and Grade Worksheet

<table>
<thead>
<tr>
<th>Due Dates</th>
<th>Requirements</th>
<th>Point Value</th>
<th>Points Earned</th>
<th>Cumulative Points Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tues. Jul. 11</strong></td>
<td>Survey and Pretest (to verify participation for certification)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thur. Jul. 13</td>
<td>Chapter 1 Assignment A and Quiz</td>
<td>10+40</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>Sat. Jul. 15</td>
<td>Chapter 2 Assignments A, B, and C and Quiz</td>
<td>10+20+20+40</td>
<td>140</td>
<td></td>
</tr>
<tr>
<td><strong>Mon. Jul. 17</strong></td>
<td>Exam 1 Online (Chapters 1 and 2)</td>
<td>100</td>
<td>240</td>
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</tr>
<tr>
<td>Wed. Jul. 19</td>
<td>Chapter 3 Assignments A, B, and C, and Quiz</td>
<td>10+20+20+40</td>
<td>330</td>
<td></td>
</tr>
<tr>
<td>Fri. Jul. 21</td>
<td>Chapter 4 Assignments A, B, and C and Quiz</td>
<td>10+20+20+40</td>
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</tr>
<tr>
<td><strong>Sun. Jul. 23</strong></td>
<td>Exam 2 Online (Chapters 3 and 4)</td>
<td>100</td>
<td>520</td>
<td></td>
</tr>
<tr>
<td><strong>Tues. Jul. 25</strong></td>
<td>Chapter 5 Assignments A, B, and C, and Quiz</td>
<td>10+20+20+40</td>
<td>610</td>
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<tr>
<td>Thur. Jul. 27</td>
<td>Chapter 6 Assignments A, B, and C, and Quiz</td>
<td>10+20+20+40</td>
<td>700</td>
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</tr>
<tr>
<td><strong>Sat. Jul. 29</strong></td>
<td>Exam 3 Online (Chapters 5 and 6)</td>
<td>100</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td><strong>Sun. Jul. 30</strong></td>
<td>Chapter 7 Payroll Project</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Oct. 9 and 23 Student Project Audit Reports</td>
<td>10+9</td>
<td>819</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Nov. 6, 13, and 20 Student Project Audit Reports</td>
<td>9+5+9</td>
<td>842</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Dec. 4, 14, and 18 Student Project Audit Reports</td>
<td>9+5+8</td>
<td>864</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mon. Jul. 31</td>
<td>Optional Activities Student Project Audit Report</td>
<td>7</td>
<td>871</td>
<td></td>
</tr>
<tr>
<td>Mon. Jul. 31</td>
<td>Forms (Forms 941 &amp; 940, W-2s &amp; W-3, State Reports)</td>
<td>29</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td><strong>Tues. Aug. 1</strong></td>
<td>Practice Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wed. Aug. 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Thurs. Aug. 3</strong></td>
<td>Comprehensive Final Exam Online* (Chapters 1, 2, 3, 4, 5, and 6)</td>
<td>100</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>

### Extra Credit (limited to 50 points total toward final course grade):

- Student Information Survey | 10 points | 1,010 |
- Payroll Pretest (required to verify participation for certification) | 6 points | 1,016 |
- Study Plans on CNOW (6 @ 5 points each) | 30 points | 1,046 |
- Animated Activities (4 @ 3 points each) | 12 points | 1,058 |
- Blueprint Problems on CNOW (5 @ various points each) | 22 points | 1,080 |
- Payroll Practice Final | 10 points | 1,090 |

* Only one attempt is allowed.  
** Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
Note: All of the following items are located on the eCampus class site. The Student Survey and Pretest are located under the “Orientation” tab in the START HERE section. All the required assessments (assignments, quizzes, unit exams, project, and final exam) are located in the RESOURCES BY UNIT section by unit and chapter or activity. They may also be accessed directly under the “Assessments through CNOW” tab in the COURSE ASSESSMENTS section.

Student Survey and Payroll Pretest (Orientation):  16 extra credit points
You must complete and submit the Student Survey and Payroll Pretest. They are used to certify your participation in the class by the certification date and to verify that you have completed the class orientation. They should be submitted by the certification date (posted on eCampus class site) to keep any financial aid you are receiving from being affected. The survey and pretest are located under the “Orientation” tab in the START HERE section.

Assignments:  260 points
There are six sets of required assignments, one for each lesson. The assignments are divided into three types: (1) question assignments, (2) practical problem assignments, and (3) continuing payroll problems.

1) Assignments A Questions:  60 points  (6 assignments @ 10 points each)
Each assignment includes questions selected from the end-of-chapter materials in Chapters 1 through 6 in the textbook. Assignments are completed online, and each assignment is worth 10 points, for a total of 60 points. Average completion time is approximately thirty minutes. Each assignment can be saved and finished later. Three attempts are allowed. You will get different questions each time, and your highest score is the one used for computing your final course grade. [Note: These end-of-chapter materials include the Matching Quiz, Questions for Review, and Questions for Discussion.]

2) Assignments B Problems:  100 points  (5 assignments @ 20 points each)
Each assignment includes several problems from Chapters 2 through 6 in the textbook. Each Assignment B is worth 20 points, for a total of 100 points. Average completion time is approximately sixty minutes. Each assignment can be saved and finished later. Three attempts are allowed. Your highest score is the one used for computing your final course grade.

3) Assignments C Continuing Payroll Problems:  100 points  (5 problems @ 20 points each)
There are five continuing payroll problems, starting with Chapter 2 and continuing through Chapter 6. Each problem is worth 20 points each, for a total of 100 points. Average complete time is approximately 45 minutes. Each assignment can be saved and finished later. Three attempts are allowed. Your highest score is the one used for computing your final course grade.

Quizzes:  240 points
There are six required quizzes, one for each chapter. Each quiz is worth 40 points, for a total of 240 points, and includes true-false and multiple-choice questions, as well as problems. All quizzes are taken online and the average completion time is approximately thirty minutes. Each quiz must be completed once it is launched; it cannot be saved and completed later. Three attempts are allowed. You will get different questions each time, and the highest score is the one that is used in computing your final course grade. They are automatically graded and the score posted when submitted.

Unit Exams:  300 points
There are three major exams, worth 100 points each. Exam 1 covers Chapters 1 and 2, Exam 2 covers Chapters 3 and 4, and Exam 3 covers Chapters 5 and 6. Each exam is divided into two parts with each part worth 50 points, for a total of 100 points. Each exam must be completed once it is launched; you can’t save it and finish later. Two attempts are allowed on each exam. You will get different questions each time, and the score on your highest attempt is the one used in computing your final course grade. [Note: If you do not take a unit exam, your final exam will serve as your make-up exam. If you take all unit exams, your final exam score (if better) will substitute for your lowest unit exam score. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a unit exam grade to replace your final exam grade.]
Payroll Project: 100 points
You will complete a payroll project for the last quarter of a year, including end-of-quarter and end-of-year payroll reports. You will complete the project through CNOW, which includes nine Student Project Audit Reports (worth 71 points total) at various points in the completion of the project. You will complete the required payroll forms from your textbook and submit scanned copies of the forms through an assignment (worth 29 points).

Final Exam: 100 points
There is a comprehensive final exam, covering Lessons 1 through 6, with questions from the material covered in all six lessons. It has 50 multiple-choice questions and problems worth 2 points each, for a total of 100 points. Included in the multiple-choice questions are terminology as well as problem calculations. The problems are usually fill-in-multiple blanks. It is taken online and the average completion time is approximately two hours. It must be completed once it is launched; you can’t save it and finish later. Only one attempt is allowed; it cannot be retaken. [Note: Failure to take the final exam as scheduled will result in a zero for that exam. There will be no make-up exam given, and you may not substitute a major exam grade for your final exam grade.]

Extra Credit: Limited to 50 points total
There are five opportunities for extra credit: student survey (10 points), payroll pretest (6 points), study plans on CNOW (6 @ 5 points each = 30 points), Animated Activities (4 @ 3 points each = 12 points), Blueprint problems on CNOW (5 @ various points each = 22 points), and practice final (10 points). The survey and pretest are part of the orientation process and are worth 16 points total. Unlimited attempts are allowed, and the score on your highest attempt is recorded. Extra credit activities have a combined possible total of 90 points; however, only 50 points may be applied toward your final course grade. The survey and pretest are the last steps in the orientation which is located under the “Orientation” tab in the START HERE section. The other items are located by chapter under the “Unit” tabs in the RESOURCES BY UNIT section and also under the “Assessments through CNOW” tab in the COURSE ASSESSMENTS section.

Checking Your Grades on eCampus
Most of the assessments are scored automatically upon submission and the score is entered in the eCampus Grade Center. For assessments not scored automatically, your instructor will grade and enter scores manually. After you complete and submit these items, you will see a green exclamation point (!) in the Grade Center column until they are graded by your instructor.

Check your grades by going to the Blackboard “My Grades” tab. To view details/feedback of graded items, click on the score. For assignments and quizzes, you will see the questions, your answers, the correct answers, and any available feedback. For major exams and payroll project audit reports, you will see the questions and your answers. For the final, only the score is available.

Change of Personal Information
If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!

Brookhaven College and DCCCD Policies
For information on Brookhaven College and DCCCD institutional policies required as an addendum to this syllabus, go to Syllabus Addendum (or copy and paste the addresses below). It is your responsibility to familiarize yourself with this information and to make sure that you are in compliance.
http://www.brookhavencollege.edu/syllabusaddendum
https://www.brookhavencollege.edu/syllabusaddendum
Brookhaven College and DCCCD Policies

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http://www.brookhavencollege.edu/syllabusaddendum
https://www.brookhavencollege.edu/syllabusaddendum

The following topics are included:
1. Drop/Withdrawal Policy
2. Stop Before You Drop
3. Financial Aid Statement
4. International Students
5. Religious Holidays
6. ADA Statement
7. Academic Integrity
8. Repeating This Course
9. Grade Reports
10. Instructor’s Right to Modify
11. FERPA
12. Office of Institutional Equity Statement

Drop/Withdrawal Policy
Withdrawing from a course is a formal procedure which YOU must initiate; the instructor cannot do it for you. You may withdraw from a class in either the Admissions office or Advising Center. If you stop attending or are unable to complete this class and you do not withdraw before the official drop date, you will receive a performance grade, usually a grade of “F.” Students sometimes drop a class when help is available that would enable them to continue. Please discuss your plans with the instructor if you feel you need to withdraw. The full drop and withdrawal policy is online in the college catalog.

Stop Before You Drop
For students who enroll in college level courses for the first time in the fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career unless the drop qualifies as an exception. Your college counseling/advising center will give you more information on the allowable exceptions.

Financial Aid Statement
Failure to attend classes could result in a loss of Financial Aid (FA). If you are receiving any form of financial aid, you should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

Financial Aid Certification of Attendance: You must attend and participate in your on-campus or online course(s) in order to receive federal financial aid. Your instructor is required by law to validate your attendance in your on-campus or online course in order for you to receive financial aid. You must participate in an academic related activity pertaining to the course such as but not limited to the following examples: initiating contact with your instructor to ask a question about the academic subject studied in the course; submitting an academic assignment; taking an exam; completing an interactive tutorial; participating in computer-assisted instruction; attending a study group that is assigned by the instructor; or participating in an online discussion about academic matters relating to the course. In an online class, simply logging in is not sufficient by itself to demonstrate academic attendance. You must demonstrate that you are participating in your online class and are engaged in an academically related activity such as in the examples described above.

International Students
Students on an F-1 visa cannot withdraw from classes without jeopardizing their official status. If you are on an F-1 visa, you MUST NOT withdraw from any class without the permission of an International Student Advisor in the Multicultural Center, in Room S-136 or at 972-860-4192.

Religious Holidays
A student shall be excused from attending classes, or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this provision may not be penalized for that absence and shall be allowed to take an examination or complete an assignment within a reasonable time after the absence.
ADA Statement
Brookhaven College, in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act, assures access to college programs and facilities. Students are responsible for notifying the Disability Support Services Office of their need for assistance. Students with documented disabilities, such as mobility impairment, hearing or visual impairment, learning, cognitive, and/or psychological disorders are eligible for services. Disability Support Services is located in Room S136 in the Student Services Center, Building S, or may be reached by telephone at 972-860-4673 or email at bhcADAservices@dcccd.edu.

Academic Integrity
Scholastic dishonesty is a violation of the Student Code of Conduct and is punishable as stated in college policies. Please review the full Student Code of Conduct as listed in the college catalog for additional information. Scholastic dishonesty shall include, but not be limited to, cheating on a test, plagiarism, and collusion. The purpose of the Student Code of Conduct is to provide guidelines for the educational environment of the Dallas County Community College District. This environment views students in a holistic manner, encouraging and inviting them to learn and grow independently. Such an environment presupposes both rights and responsibilities.

Repeating This Course
Each college of the DCCCD charges additional tuition to students registering the third or subsequent time for a course. All third and subsequent attempts of the majority of credit and continuing education/workforce training courses will result in additional tuition being charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts included courses taken at any of the DCCCD colleges since the Fall 2002 semester. The District’s policy for tuition charges relating to a third attempt is in the college’s catalog.

Grade Reports
Final grade reports are not mailed to students. You may obtain your final grades online at https://econnect.dcccd.edu/. From the student menu, select “My Grades” under “My Personal Information.” If you are not already logged in, you will be prompted to do so. Select the grade type you wish to review. Press the submit button and all grades for the selected grade type will be displayed.

Instructor’s Right to Modify
The instructor has the right to add, delete, or revise segments of this course syllabus.

FERPA
The Family Educational Rights and Privacy Act (FERPA) affords students certain rights with respect to their education records. More information about the FERPA guidelines is available online in the college catalog.

Office of Institutional Equity Statement
The Institutional Equity and Compliance Officer and the Office of Institutional Equity will ensure compliance with College District policies, federal and state laws related to sexual assault, Title IX, Title II (Americans with Disabilities Act) and the Military Veterans Full Employment Act to support diversity and inclusion.

Accounting Department Policies

Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

Electronic Devices
To prevent interruptions in the classroom, please see that all pagers, cell phones, and other electronic devices are turned off in the classroom. No calls are to be received or sent in the classroom or in the Business Studies instructional lab (M129). Cell phones, pagers, etc., should be turned off before entering the Business Studies instructional lab. No programmable calculators/cell phones will be allowed when taking exams.

Caveat: Instructor’s Right to Modify
This syllabus is a set of guidelines for ACNT 1329, Payroll and Business Tax Accounting. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Yea - The End!