COURSE MASTER SYLLABUS
AUSTIN COMMUNITY COLLEGE –Term XXXX
Internal Controls and Auditing
Instructor: XXXX
ACNT 2331-XXX (Synonym XXXX)

COURSE INFORMATION
Course dates and times:
Course location: Students will use the Blackboard learning management system for assignment instructions, submitting assignments, and collaboration.

INSTRUCTOR INFORMATION
Email:
Phone:
Office hours:
Blackboard site: http://acconline.austincc.edu

CATALOG DESCRIPTION:
A study of internal control and auditing standards and processes used by internal auditors, managers and independent public accountants. Includes responsibilities of auditors, developments of audit programs, accumulation of audit evidence and reporting.

- Credit Hours: 3
- Classroom Contact Hours per week: 3
- Transferability of workforce courses varies. Students interested in transferring courses

to another college should speak with their Area of Study (AoS) advisor, Department Chair, and/or Program Director.

COURSE RATIONALE:
The goals and objectives of this course prepare students for (1) completing degree requirements; (2) obtaining or improving job skills; (3) qualifying for a business or accounting job; (4) working as an entrepreneur; (5) fulfilling personal goals; and/or (6) understanding the auditing discipline

COURSE PREREQUISITE:
- ACNT 2303, Intermediate Accounting I or its equivalent at an accredited college or university. **There are no exceptions.** A student may be withdrawn from this class if the prerequisite has not been successfully completed.
- Austin Community College has received the designation of Qualifying Educational Credit for CPA Examination by the Texas State Board of Public Accountancy (Board). This course qualifies as one of the 30 required upper-level accounting courses. However, for this course to be counted, **the student MUST have completed a bachelor's degree PRIOR to taking this course.** If this course is completed before a bachelor's degree is awarded, the Texas State Board of Public Accountancy will **not** accept it. Please review the information on our web site http://www.austincc.edu/accting/cpainfo.php. **It is the responsibility of the student to understand and comply with the requirements of the Texas State Board of Public Accountancy.**
- Basic Computer skills utilizing the internet, spreadsheets, word-processing and presentation software are required for this course. Generally, **all assignments are to be prepared on the computer** and presented in a format that would be acceptable in a business environment. Access to computers is available at ACC.

TEXAS STATE BOARD:
To become a CPA in Texas, the Board has a statutory obligation (Section 901.253) to determine that any person awarded a Texas CPA certificate is of good moral character.
Good moral character is demonstrated by the lack of a history of dishonest or felonious acts. The Board considers several areas in evaluating an applicant's moral character. These include

- ♦ Responses to questions on the application relating to arrests, charges, convictions, probations and/or deferred adjudications of a felony or misdemeanor other than misdemeanor driving offenses such as moving violations (NOTE: DWIs are not considered misdemeanor driving offenses).
- ♦ The Board will access the Federal Bureau of Investigation (FBI) database and the Texas Department of Public Safety – Crime Records Division files using an established fingerprint process for each person who submits an Application of Intent. The fingerprint process allows the Board to receive information on all arrests, charges, convictions, probations and deferred adjudications of misdemeanor and felony offenses that occur in any U.S. state or territory. Records of these activities are reported to the Board for further investigation. If an applicant was 17 years of age or older at the time of the arrest, it should be reported to the Board. You are not required to report criminal records that have been expunged or sealed by an order of the court. You are required to report criminal records subject to a non-disclosure order. Any subsequent arrest will automatically be reported to the Board for further investigation.

PROGRAM-LEVEL STUDENT LEARNING OUTCOMES:

Upon successful completion of the Accounting program, students will be able to:

- Complete degree requirements
- Obtain or improve job skills
- Satisfy educational requirements for CPA exam

COMMON COURSE LEARNING OBJECTIVES/OUTCOMES:

Upon completion of ACNT 2331 the student shall:

Develop a thorough understanding of the attest function.

- Understand Generally Accepted Auditing Standards and the professional and ethical responsibilities of the independent public accountant.
- Understand risk assessment and its importance in the audit function.
- Demonstrate the ability to plan and document the planning of the audit including the initial risk assessment, calculation of materiality and preparation of audit programs.
- Understand the concepts, processes and assessment of internal control.
- Demonstrate knowledge of the substantiation of balances and collection of audit evidence and preparation of audit work papers.
- Understand and demonstrate the ability to report the results of the audit.
- Have knowledge of other attestation and assurance services performed by CPAs as well as other types of services, which independent auditors may or may not perform.
- Demonstrate the ability to research auditing and accounting issues and respond to current developments and changes in the accounting and auditing profession due to legislation, new pronouncements by regulatory and standard-setting bodies and forces of current events in the business world.
- Develop an understanding of the ethical decisions than an auditor must make in the conduct of the audit from the client acceptance phase throughout the audit to the reporting process.

LEARNING OBJECTIVES (These are derived from the text and are edited for changes in the auditing and accounting profession though the publication of the syllabus)

Chapter 1: Auditing & Assurance Services

· Define information risk and explain how the financial statement auditing process helps to reduce this risk, thereby reducing the cost of capital for a company

· Define and contrast assurance, attestation, and financial statement auditing services

· Describe and define the assertions that management makes about the recognition, measurement, presentation, and disclosure of the financial statements and explain why auditors use them as the focal point of the audit

· Define professional skepticism and explain its key characteristics

· Describe the organization of public accounting firms and identify the various services they offer

· Describe the audits and auditors in governmental, internal, and operational auditing

· List and explain the requirements for becoming a certified public accountant (CPA) and other certifications available to an accounting professional

Chapter 2: Professional Standards
· Understand the development and source of generally accepted auditing standards
· Describe the fundamental principle of responsibilities and how this principle relates to the characteristics and qualifications of auditors
· Describe the fundamental principle of performance and identify the major activities performed in an audit
· Understand the fundamental principle of reporting and identify the basic contents of the auditors' report
· Understand the role of a system of quality control and monitoring efforts in enabling public accounting firms to meet appropriate levels of professional quality
Chapter 3: Engagement Planning and Audit Evidence
· List and describe the required pre engagement activities that auditors undertake before beginning an audit engagement
· Understand the importance of planning the audit engagement so that it is conducted in accordance with professional standards
· Define materiality and explain its importance in the audit planning process
· List and describe the eight general types of audit procedures for gathering evidence
·Define what is meant by the proper form and content of audit documentation
Chapter 4: The Audit Risk Model and Inherent Risk Assessment
· Define audit risk and describe how it can be broken down into the three separate components of the audit risk model to help assess and respond to such risks during the audit planning process
· Explain auditors' responsibility for fraud risk assessment and define and explain the differences among several types of fraud and errors that might occur in an organization
· Explain auditors' responsibility to assess inherent risk, including a description of the type of risk assessment procedures that should be performed when assessing inherent risk on an audit engagement
· Understand the different sources of information and the audit procedures used by auditors when assessing risks, including analytical procedures, brainstorming, and inquiries
· Explain how auditors complete and document the overall assessment of inherent risk and the special considerations given to fraud risks and noncompliance with laws and regulations
· Describe the content and purpose of an audit strategy memorandum
Chapter 5: Risk Assessment: Internal Control Evaluation
· Define and describe what is meant by internal control
· Distinguish between the responsibilities of management and auditors regarding an entity's internal control
· Define and describe the five basic components of internal control and specify some of their characteristics
· Explain the process the audit team uses to assess control risk; understand its impact on the risk of material misstatement; and, ultimately, know how it affects the nature, timing, and extent of further audit procedures to be performed on the audit
· Explain the communication of internal control deficiencies to those charged with governance, such as the audit committee and other key management personnel
Chapter 6: Employee Fraud and the Audit of Cash
· Define and explain the differences among several kinds of employee frauds that might occur at an audit client
· Identify and explain the three conditions (i.e., the fraud triangle) that often exist when a fraud occurs
· Describe techniques that can be used to prevent employee fraud
· Identify the relevant assertion and risks of material misstatement that are typically related to the cash balance
· Identify important internal control activities present in a properly designed system to mitigate the risk of material misstatements for each relevant assertion related to cash and to help prevent or detect employee fraud
· Give examples of substantive procedures used to test cash and relate them to the relevant assertions
· Describe some extended procedures for detecting employee fraud schemes involving cash
Chapter 7: Revenue and Collection Cycle
· Describe the revenue and collection cycle, including typical source documents
· Identify significant accounts and relevant assertions related to the revenue and collection cycle
· Discuss the risk of material misstatement in the revenue and collection cycle, with a specific focus on improper revenue recognition
· Identify important internal control activities present in a properly designed system to mitigate the risk of material misstatements for each relevant assertion in the revenue and collection cycle

· Give examples of tests of controls to test the operating effectiveness of internal controls in the revenue and collection cycle
· Give examples of substantive procedures in the revenue and collection cycle and relate them to assertions about account balances at the end of the period
· Apply your knowledge to perform audit procedures in the revenue and collection cycle and evaluate the findings of your tests
Chapter 8: Acquisition and Expenditure Cycle
· Describe the acquisition and expenditure cycle, including typical source documents
· Identify significant accounts and relevant assertions related to the acquisition and expenditure cycle
· Discuss the risk of material misstatement in the acquisition and expenditure cycle
· Identify important internal control activities present in a properly designed system to mitigate the risk of material misstatements for each relevant assertion in the acquisition and expenditure cycle
· Give examples of tests of controls to verify the operating effectiveness of internal controls in the acquisition and expenditure cycle
· Give examples of substantive procedures in the acquisition and expenditure cycle and relate them to assertions about significant account balances at the end of the period
· Apply your knowledge to perform audit procedures in the acquisition and expenditure cycle and evaluate the findings of your tests
· Describe the payroll cycle including risks, source documents, and controls (Appendix 8C).
Chapter 9: The Production Cycle and Auditing Inventory
· Describe the production cycle, including typical source documents
· Identify significant accounts and relevant assertions related to the audit of inventory
· Discuss the risk of material misstatement in the audit of inventory
· Identify important internal control activities present in a properly designed system to mitigate the risk of material misstatements for each relevant assertion in inventory management
· Give examples of tests of controls to test the operating effectiveness of internal controls in managing inventory
· Give examples of substantive procedures in audits of inventory and relate them to assertions about significant account balances at the end of the period
· Apply your knowledge to perform audit procedures in the audit of inventory and evaluate the findings of your tests
Chapter 10: Finance and Investment Cycle
· Describe the finance and investment cycle, including typical source documents
· Identify significant accounts and relevant assertions related to the finance and investment cycle
· Discuss the risk of material misstatement in the finance and investment cycle, with a specific focus on improper valuation and disclosure
· Identify important internal control activities present in a properly designed system to mitigate the risk of material misstatements for each relevant assertion in the finance and investment cycle
· Give examples of tests of controls to test the operating effectiveness of internal controls in the finance and investment cycle
· Give examples of substantive procedures in the finance and investment cycle and relate them to assertions about significant account balances at the end of the period
· Apply your knowledge to perform audit procedures in the finance and investment cycle and evaluate the findings of your tests
Chapter 11: Completing the Audit
· Identify major activities performed by auditors in completing the substantive procedures following the date of the financial statements
· Understand the role of attorney letters in evaluating litigation, claims, and assessments
· Explain why auditors obtain written representations and identify the key components of written representations
· Identify the final steps in the completion of an audit
· Understand auditors’ responsibility for subsequent events and subsequently discovered facts
· Identify important activities and communications following the completion of the audit and audit report release date
Chapter 12: Reports on Audited Financial Statements

· Understand the types of reports that accompany an entity's financial statements and the content of the auditors' standard (unmodified) report
· Identify situations in which language in the standard (unmodified) report is modified and the type of opinion issued in those situations
· Identify situations in which auditors add explanatory language to an unmodified opinion
· Understand the auditors' responsibility for reporting on financial statements presented in comparative form
· Identify other reporting considerations related to GAAS audits
· Understand the contents of the auditors' report for the financial statements of issuers (Appendix 12A)
Module A: Other Public Accounting Services As time allows (Covered briefly in Chapter 1, Included as time allows)
Module B: Professional Ethics
· Identify the different entities that make ethics rules for CPAs and public accounting firms
· With reference to American Institute of Certified Public Accounting (AICPA), Government Accountability Office (GAO), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC) rules, analyze factual situations and decide whether an accountant's conduct does or does not impair independence
· With reference to AICPA rules on topics other than independence, analyze factual situations and decide whether an accountant's conduct does or does not conform to the AICPA Rules of Conduct
· Explain the penalties that can be imposed on accountants
Module C: Legal Liability
· Specify the civil and criminal liability provisions of the Securities Act of 1933
· Specify the civil and criminal liability provisions of the Securities Exchange Act of 1934
· Understand more current developments that affect auditors' liability to clients and third parties
Module G: Data and Analytics in Auditing
· Understand the difference between data and analytics
· Identify situations in which audit data analytics can be used in gathering audit evidence
· Understand the steps that are taken in performing audit data analytics
· Understand the requirements for documentation of audit data analytics
· Identify some of the tools that can be used for performing audit data analytics

SCANS COMPETENCIES:
SCANS is the Secretary's Commission on Achieving Necessary Skills. Please go to http://www.austincc.edu/mkt/scans.htm#whatis for complete definitions and explanation of SCANS. This list summarizes the SCANS Competencies addressed in this particular course.

- Manages Time: Selects relevant, goal-related activities, ranks them in order of importance, allocates time to activities, and understands, prepares and follows schedules.
- Acquires and Evaluates Information: Identifies needs for data, obtains it from existing sources or creates it, and evaluates it relevance and accuracy.
- Responsibility: Exerts a high level of effort towards goal attainment. Works hard to become excellent at doing tasks by setting high standards, paying attention to details, working well and displaying a high level of concentration even when assigned an unpleasant task. Displays high standards of attendance, punctuality, enthusiasm, vitality, and optimism in approaching and completing tasks.

REQUIRED TEXTS/MATERIALS:

♦ https://austin.bncollege.com

INSTRUCTIONAL METHODOLOGY:
The objectives of this course will be met by incorporating a variety of instructional methods. These may include a combination of reading assignments, lecture, class discussion boards, quizzes, proctored exams, homework assignments, research activities, case studies, and/or projects. Instruction in this course occurs online.

DISTANCE EDUCATION:
If you are new to the online learning environment, learning is completed through blackboard. All instruction and assignments can be accessed through blackboard. The course instructor communicates with students through

blackboard announcements, email, and course discussion boards. Unlike a traditional face-to-face learning environment, students do not physically attend class. However, online learning environments are similar to the traditional face-to-face environments in that students will be required to read, complete assignments, ask questions, interact with peers, and follow the course schedule. Students who are new to distance education should review the ACC Distance Education General Information available at https://online.austincc.edu/faq/

This is a demanding, upper level college course, requiring significant study time outside of class. Students should plan on spending as much time preparing for each session of the online class as they would spend preparing for a face-to face class.

Please note that online students will use the Blackboard learning management system for exams, assignment instructions, submitting assignments, and collaboration.

TECHNOLOGY EXPECTATIONS:

The technology utilized in this course will include Google email, Blackboard, McGraw Hill Connect, WebEx, Respondus Monitor, and the Internet. Students are required to be proficient in these technologies in order to succeed in this course. Students are highly encouraged to complete the Technical Skills Checklist in order to access technical readiness for a distance learning course.

Use the Technical Skills Checklist to measure technology skills, and find tutorials to develop, review, or renew those skills.

Blackboard Student Support can be found at: http://irt.austincc.edu/blackboard/StudentSupport.php

STUDENT TECHNOLOGY SUPPORT

Austin Community College provides free, secure drive-up WiFi to students and employees in the parking lots of all campus locations. WiFi can be accessed seven days a week, 7 am to 11 pm. Additional details are available at https://www.austincc.edu/sts.

Students who do not have the necessary technology to complete their ACC courses can request to borrow devices from Student Technology Services. Available devices include iPads, webcams, headsets, calculators, etc. Students must be registered for a credit course, Adult Education, or Continuing Education course to be eligible. For more information, including how to request a device, visit http://www.austincc.edu/sts.

Student Technology Services offers phone, live-chat, and email-based technical support for students and can provide support on topics such as password resets, accessing or using Blackboard, access to technology, etc. To view hours of operation and ways to request support, visit http://www.austincc.edu/sts.

COURSE GRADING, BASIS FOR GRADING:

Activity (Percent)- See the section syllabus for more details
Exams/Quizzes- (55-75%)
Course Activities- (25- 45%)

Letter grades for the course will be assigned based on the total number of points accumulated during the course, according to the following scale:

Letter Grade	Final Grade Basis
A	90 -100 percent
B	80 - 89 percent
C	70 - 79 percent
D	60 - 69 percent
F	Below 60 percent

FACULTY EVALUATION:
Information regarding student evaluation of faculty can be found at: http://dl.austincc.edu/students/FacEval.php

COURSE POLICIES:

Attendance/Class Participation: Regular and punctual attendance is expected of all students. If attendance or compliance with other course policies is unsatisfactory, the instructor may withdraw students from the class. For DL classes, this means students must satisfy the course's orientation requirements, and keep up with course activities, assignments, class discussion boards and exams. This is an asynchronous class and all course activities are mandatory participation (chapter learning modules, quizzes, exams, class discussion boards, videos, assignments).

In the event the college or campus closes due to unforeseen circumstances (severe weather, pandemic, or other emergency), the student is responsible for communicating with their professor during the closure and completing any assignments or other activities designated by their professor.

Withdrawal*:* It is the responsibility of each student to ensure that his or her name is removed from the roll should he or she decide to withdraw from the class. The instructor does, however, reserve the right to drop a student should he or she feel it is necessary. If a student decides to withdraw, he or she should also verify that the withdrawal is submitted before the final withdrawal date. The Final Withdrawal Date for this semester is XXXX. The student is also strongly encouraged to keep any paperwork in case a problem arises.

Students are responsible for understanding the impact that withdrawal from a course may have on their financial aid, veterans' benefits, and international student status. Per state law, students enrolling for the first time in Fall 2007 or later at any public Texas college or university may not withdraw (receive a W) from more than six courses during their undergraduate college education. Some exemptions for good cause could allow a student to withdraw from a course without having it count toward this limit. Students are strongly encouraged to meet with an advisor when making decisions about course selection, course loads, and course withdrawals."

ACC defines withdrawals as occurring after the official reporting date of the semester, typically the 12^{th} class day.

Incomplete: An incomplete (grade of "I") will only be given for extenuating circumstances. What constitutes "extenuating circumstances" is left to the instructor's discretion. If a grade of I is given, the remaining course work must be completed by a date set by the student and professor. This date may not be later than two weeks prior to the end of the following semester. A grade of I also requires completion and submission of the Incomplete Grade form, to be signed by the faculty member (and student if possible) and submitted to the department chair.

Students may request an Incomplete from their faculty member if they believe circumstances warrant. The faculty member will determine whether the Incomplete is appropriate to award or not. The following processes must be followed when awarding a student an I grade.

1. Prior to the end of the semester in which the "I" is to be awarded, the student must meet with the instructor to determine the assignments and exams that must be completed prior to the deadline date. This meeting can occur virtually or in person. The instructor should complete the Report of Incomplete Grade form.

2. The faculty member will complete the form, including all requirements to complete the course and the due date, sign (by typing in name) and then email it to the student. The student will then complete his/her section, sign (by typing in name), and return the completed form to the faculty member to complete the agreement. A copy of the fully completed form can then be emailed by the faculty member to the student and the department chair for each grade of Incomplete that the faculty member submits at the end of the semester.

3. The student must complete all remaining work by the date specified on the form above. This date is determined by the instructor in collaboration with the student, but it may not be later than the final withdrawal deadline in the subsequent long semester.

4. Students will retain access to the course Blackboard page through the subsequent semester in order to submit work and complete the course. Students will be able to log on to Blackboard and have access to the course section materials, assignments, and grades from the course and semester in which the Incomplete was awarded.

5. When the student completes the required work by the Incomplete deadline, the instructor will submit an electronic Grade Change Form to change the student's performance grade from an "I" to the earned grade of A, B, C, D, or F.

If an Incomplete is not resolved by the deadline, the grade automatically converts to an "F." Approval to carry an Incomplete for longer than the following semester or session deadline is not frequently granted.

COLLEGE POLICIES

Health & Safety Protocols

Operational areas of ACC campuses and centers are fully open and accessible through all public entrances. The college encourages its staff, faculty, and students to be mindful of the well-being of all individuals on campus. If you feel sick, feverish, or unwell, please do not come to campus.

Some important things to remember:

- If you have not done so, ACC encourages all students, faculty, and staff to get vaccinated. COVID-19 vaccines are now widely available throughout the community. Visit www.vaccines.gov/ to find a vaccine location near you.

- Campuses are open to faculty, staff, and students: The college and its departments and offices may invite internal *and* external guests to their events and activities, though access is still restricted for external parties seeking to host activities at ACC. The college's Appian Health Screening App remains available to everyone who visits campus. This continues to be a good way to check your own health before coming to class or work.

- If you are experiencing COVID-19-related symptoms, please get a COVID-19 test as soon as possible before returning to an ACC facility. Testing is now widely available. To find testing locations near you, click this link.

- If you test positive, please report it on the ACC self-reporting tool located here.

- ACC continues to welcome face masks on campus. Per CDC guidelines, face masks remain a good way to protect yourself from COVID-19.

- The college asks that we all continue to respect the personal space of others. We are encouraging 3 feet of social distancing.

- Please be sure to carry your student, faculty, or staff ID badge at all times while on campus.

Because of the everchanging situation, please go to ACC's Covid website at https://www.austincc.edu/coronavirus?ref=audiencemenu for the latest updates and guidance.

Statement on Academic Integrity

Austin Community College values academic integrity in the educational process. Acts of academic dishonesty/misconduct undermine the learning process, present a disadvantage to students who earn credit honestly, and subvert the academic mission of the institution. The potential consequences of fraudulent credentials raise additional concerns for individuals and communities beyond campus who rely on institutions of higher learning to certify students' academic achievements and expect to benefit from the claimed knowledge and skills of their graduates. Students must follow all instructions given by faculty or designated college representatives when taking examinations, placement assessments, tests, quizzes, and evaluations. Actions constituting scholastic dishonesty include, but are not limited to, plagiarism, cheating, fabrication, collusion, falsifying documents, or the inappropriate use of the college's information technology resources. Further information is available at https://www.austincc.edu/about-acc/academic-integrity-and-disciplinary-process

Student Rights & Responsibilities

Students at ACC have the same rights and protections under the Constitution of the United States. These rights include freedom of speech, peaceful assembly, petition and association. As members of the community, students have the right to express their own views, but must also take responsibility for according the same rights to others and not interfere or disrupt the learning environment. Students are entitled to fair treatment, are expected to act consistently with the values of the college, and obey local, state, and federal laws. www.austincc.edu/srr

As a student of Austin Community College you are expected to abide by the Student Standards of Conduct. https://www.austincc.edu/students/students-rights-and-responsibilities/student-standards-of-conduct

Senate Bill 212 and Title IX Reporting Requirements

Under Senate Bill 212 (SB 212), the faculty and all College employees are required to report any information concerning incidents of **sexual harassment, sexual assault, dating violence, and stalking** committed by or against an ACC student or employee. Federal Title IX law and College policy also require reporting incidents of **sex- and gender-based discrimination and sexual misconduct**. **This means faculty and non-clinical counseling staff cannot keep confidential information about any such incidents that you share with them.**

If you would like to talk with someone confidentiality, please contact the District Clinical Counseling Team who can connect you with a clinical counselor on any ACC campus: (512) 223-2616, or to schedule online: https://www.austincc.edu/students/counseling .

While students are not required to report, they are encouraged to contact the Compliance Office for resources and options: Charlene Buckley, District Title IX Officer, (512) 223-7964; compliance@austincc.edu .

If a student makes a report to a faculty member, the faculty member will contact the District Title IX Officer for follow-up.

Student Complaints

A defined process applies to complaints about an instructor or other college employee. You are encouraged to discuss concerns and complaints with college personnel and should expect a timely and appropriate response. When possible, students should first address their concerns through informal conferences with those immediately involved; formal due process is available when informal resolution cannot be achieved.

Student complaints may include (but are not limited to) issues regarding classroom instruction, college services and offices on the basis of actual or perceived race, color, national origin, religion, age, gender, gender identity, sexual orientation, political affiliation, or disability.

Further information about the complaints process, including the form used to submit complaints, is available at: http://www.austincc.edu/students/students-rights-and-responsibilities/student-complaint-procedures

Statement on Privacy

The Family Educational Rights and Privacy Act (FERPA) protects confidentiality of students' educational records. Grades cannot be provided by faculty over the phone, by e-mail, or to a fellow student.

Class grades will be posted in blackboard.

Recording Policy

To ensure compliance with the Family Education Rights and Privacy Act (FERPA), student recording of class lectures or other activities is generally prohibited without the explicit written permission of the instructor and notification of other students enrolled in the class section. Exceptions are made for approved accommodations under the Americans with Disabilities Act.

Recording of lectures and other class activities may be made by faculty to facilitate instruction, especially for classes taught remotely through Blackboard Collaborate or another platform. Participation in such activities implies consent for the student to be recorded during the instructional activity. Such recordings are intended for educational and academic purposes only.

Safety Statement

Health and safety are of paramount importance in classrooms, laboratories, and field activities. Students are expected to learn and comply with ACC environmental, health and safety procedures and agree to follow ACC safety policies. Emergency Procedures posters and Campus Safety Plans are posted in each classroom and should be reviewed at the beginning of each semester. All incidents (injuries/illness/fire/property damage/near miss) should be immediately reported to the course instructor. Additional information about safety procedures and how to sign up to be notified in case of an emergency can be found at http://www.austincc.edu/emergency

Everyone is expected to conduct themselves professionally with respect and courtesy to all. Anyone who thoughtlessly or intentionally jeopardizes the health or safety of another individual may be immediately dismissed from the day's activity and will be referred to the Dean of Student Services for disciplinary action.

In the event of disruption of normal classroom activities due to an emergency situation or an outbreak of illness, the format for this course may be modified to enable completion of the course. In that event, students will be provided an addendum to the class syllabus that will supersede the original version.

Campus Carry

The Austin Community College District concealed handgun policy ensures compliance with Section 411.2031 of the Texas Government Code (also known as the Campus Carry Law), while maintaining ACC's commitment to provide a safe environment for its students, faculty, staff, and visitors. Beginning August 1, 2017, individuals who are licensed to carry (LTC) may do so on campus premises except in locations and at activities prohibited by state or federal law, or the college's concealed handgun policy.

It is the responsibility of license holders to conceal their handguns at all times. Persons who see a handgun on campus are asked to contact the ACC Police Department by dialing 512-223-1231. Please refer to the concealed handgun policy online at http://austincc.edu/campuscarry

Discrimination Prohibited

The College seeks to maintain an educational environment free from any form of discrimination or harassment including but not limited to discrimination or harassment on the basis of race, color, national origin, religion, age, sex, gender, sexual orientation, gender identity, or disability.

Faculty at the College are required to report concerns regarding sexual misconduct (including all forms of sexual harassment and sex and gender-based discrimination) to the Manager of Title IX/Title VI/ADA Compliance. Licensed clinical counselors are available across the District and serve as confidential resources for students.

Additional information about Title VI, Title IX, and ADA compliance can be found in the ACC Compliance Resource Guide available at: https://drive.google.com/file/d/1o55xINAWNvTYgI-fs-JbDyuaMFDNvAjz/view

Use of ACC email

All College e-mail communication to students will be sent solely to the student's ACCmail account, with the expectation that such communications will be read in a timely fashion. ACC will send important information and will notify students of any college- related emergencies using this account. Students should only expect to receive email communication from their instructor using this account. Likewise, students should use their ACCmail account when communicating with instructors and staff. Information about ACC email accounts, including instructions for accessing it, are available at: http://www.austincc.edu/help/accmail/questions-and-answers

Use of the Testing Center

The Testing Centers will allow only limited in person testing and testing time will be limited to the standard class time, typically one and one-half hours. Specifically, only the following will be allowed in the Testing Centers:

- Student Accessibility Services (SAS) Testing: All approved SAS testing
- Assessments Tests: Institutionally approved assessment tests (e.g., TSIA or TABE)
- Placement Tests: Placement tests (e.g., ALEKS)
- Make-Up Exams (for students who missed the original test): Make-up testing is available for all lecture courses but will be limited to no more than 25% of students enrolled in each section for each of four tests
- Programs incorporating industry certification exams: Such programs (e.g., Microsoft, Adobe, etc.) may utilize the ACC Business Assessment Center for the industry certification exams (BACT) at HLC or RRC

STUDENT SUPPORT SERVICES

The success of our students is paramount, and ACC offers a variety of support services to help, as well as providing numerous opportunities for community engagement and personal growth.

Student Support

ACC strives to provide exemplary support to its students and offers a broad variety of opportunities and services. Information on these campus services and resources is available at *http://www.austincc.edu/students*. A comprehensive array of student support services is available online at: https://www.austincc.edu/coronavirus/remote-student-support

Student Accessibility Services

Austin Community College (ACC) is committed to providing a supportive, accessible, and inclusive learning environment for all students. Each campus offers support services for students with documented disabilities. Students with disabilities who need classroom, academic or other accommodations must request them through Student Accessibility Services (SAS).

Students are encouraged to request accommodations when they register for courses or at least three weeks before the start of each semester they are enrolled, otherwise the provision of accommodations may be delayed.

Students who have received approval for accommodations from SAS for this course must provide the instructor with the legal document titled “Notice of Approved Accommodations (NAA)” from SAS.

Until the instructor receives the NAA from the student accommodations should not be provided. Once the NAA is received, accommodations must be provided. Accommodations are not retroactive, so it is in the student’s best interest to deliver the NAA on the first day of class.

Please contact SAS@austincc.edu for more information.

Academic Support

ACC offers academic support services on all of its campuses. These services, which include online tutoring, academic coaching, and supplemental instruction, are free to enrolled ACC students. Tutors are available in a variety of subjects ranging from accounting to pharmacology. Students may receive these services on both a drop-in and referral basis.

An online tutor request can be made here:
https://de.austincc.edu/bbsupport/online-tutoring-request/

Additional tutoring information can be found here:
austincc.edu/onlinetutoring

Library Services

ACC Library Services offers both in-person and extensive online services, with research and assignment assistance available in-person during limited hours of service. Although all college services are subject to change, plans include ACC students signing up for study space and use of computers at open libraries, extensive online instruction in classes, online reference assistance 24/7 and reference with ACC faculty librarians.
In addition, currently enrolled students, faculty and staff can access Library Services online (also 24/7) via the ACC Library website and by using their ACCeID to access all online materials (ebooks, articles from library databases, and streaming videos). ACC Libraries offer these services in numerous ways such as: "Get Help from a Faculty Librarian: the 24/7 Ask a Librarian chat service," an online form for in-depth research Q and A sessions, one-on-one video appointments, email, and phone (voicemail is monitored regularly).

- Library Website: http://library.austincc.edu
- Library Information & Services during COVID-19: https://researchguides.austincc.edu/LSinfoCOVID19
- Ask a Librarian 24/7 chat and form: https://library.austincc.edu/help/ask.php
- Library Hours of Operation by Location: https://library.austincc.edu/loc/
- Email: library@austincc.edu

Student Organizations

ACC has over seventy student organizations, offering a variety of cultural, academic, vocational, and social opportunities. They provide a chance to meet with other students who have the same interests, engage in service-learning, participate in intramural sports, gain valuable field experience related to career goals, and much else. Student Life coordinates many of these activities, and additional information is available at http://sites.austincc.edu/sl/.

Personal Support

Resources to support students are available at every campus. To learn more, ask your professor or visit the campus Support Center. All resources and services are free and confidential. Some examples include, among others:

- Food resources including community pantries and bank drives can be found here: https://www.centraltexasfoodbank.org/food-assistance/get-food-now

- Assistance with childcare or utility bills is available at any campus Support Center: http://www.austincc.edu/students/support-center.
- The Student Emergency Fund can help with unexpected expenses that may cause you to withdraw from one or more classes: http://www.austincc.edu/SEF.
- Help with budgeting for college and family life is available through the Student Money Management Office: http://sites.austincc.edu/money/.
- A full listing of services for student parents is available at: https://www.austincc.edu/students/child-care
- The CARES Act Student Aid will help eligible students pay expenses related to COVID-19: https://www.austincc.edu/coronavirus/cares-act-student-aid.

Mental health counseling services are available throughout the ACC Student Services District to address personal and or mental health concerns: http://www.austincc.edu/students/counseling .

If you are struggling with a mental health or personal crisis, call one of the following numbers to connect with resources for help. However, if you are afraid that you might hurt yourself or someone else, call 911 immediately.
Free Crisis Hotline Numbers:

- Austin / Travis County 24-hour Crisis & Suicide hotline: **512-472-HELP (4357)**
- The Williamson County 24-hour Crisis hotline: **1-800-841-1255**
- Bastrop County Family Crisis Center hotline: **1-888-311-7755**
- Hays County 24 Hour Crisis Hotline: **1-877-466-0660**
- National Suicide Prevention Lifeline: **1-800-273-TALK (8255)**
- Crisis Text Line: **Text "home" to 741741**
- Substance Abuse and Mental Health Services Administration (SAMHSA) National Helpline: **1-800-662-HELP (4357)**
- National Alliance on Mental Illness (NAMI) Helpline:**1-800-950-NAMI (6264)**