ACCT-2301-21020  Principles of Financial Acct

Instructor: Hope, Anita  Office: NE NBSS 2205F
Phone: 817-515-6545  E-mail: anita.hope@my.tccd.edu
Term: Spring 2016  Last day to drop: 04/16/16
Official day of record: 02/03/16

<table>
<thead>
<tr>
<th>Office Hours</th>
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Comments:
F18 - 817 571 5555 9A-9P for emgnzs. Pls.make appt.for F2F visits. 7 to 8:30 PM hrs. are virtual

District Course Requirements

Books

Student Accessibility Resources

Any student with a documented disability needing academic accommodations is required to contact the Student Accessibility Resources (SAR) Office located on each campus to schedule an appointment with the Coordinator of SAR. All discussions are confidential. Because SAR accommodations may require early planning and are not provided retroactively, students are encouraged to contact SAR as early in the semester as possible. SAR is responsible for approving and coordinating all disability-related services. TCC professors will honor requests for accommodation when they are issued by SAR.

Campus Carry

Effective August 1, 2017, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public community college campuses, except in locations the College establishes as prohibited. Prohibited areas include but are not limited to Theater and Performance Halls, Health Services, Testing Services, Counseling Services, Physical Education, Early College High School Programs, Child Care Facilities, and the TCC Police Department. Under the new law, openly carrying handguns is not allowed on college campuses. For more specific TCC regulations, http://www.tccd.edu/services/police-department/open-carry/campus-carry-regulations/. For emergency information, please go to the following link: https://www.tccd.edu/about/emergency-information/.

Course Evaluation

Student participation in the evaluation process is critical to the college's commitment to quality teaching and academic excellence. Students are strongly encouraged to participate in the process with constructive feedback that is relevant to teaching and course content. The average time to complete the course evaluation is approximately 5-8 minutes. Please take time to share your comments, suggestions, and concerns.

This course may be evaluated between 02/04/16 and 05/12/16.  Course Evaluation.
PLEASE SCROLL DOWN AND READ EACH SECTION TO LEARN ABOUT THE COURSE.

Yes, you need the text because you are expected to read it and use the MyAccountingLab resources before the class discussion. Brief, live classroom lectures are not intended to be your sole source for learning the content of this course and are limited to the essential information including an explanation of how to do the assignments. Students use any remaining class time to work on assignments with instructor assistance.

TEXTBOOK AND ACCESS CODE

- Access Code to My Accounting Lab for the above listed textbook.
- 2016 ISBN #: 0133877604 or 9780133877601 --E-book and Software, My Accounting Lab

You must purchase and register the access code through Blackboard by the end of the FIRST class day. (No exceptions because there is a free trial). Failure to register through Blackboard may mean you must repeat assignments once you are transferred into the Blackboard/MyLab tract.

a) GO into MyTCC/Blackboard (www.my.tccd.edu), which opens 7 days before class begins, select the course and follow the My Accounting Lab link and

b) use your previous Pearson account (if you have one) as you go through the registration process when registering your ACCESS Code.

PLEASE SEE ADDITIONAL TEXTBOOK REQUIREMENTS BELOW

The Tentative Course Calendar shown below has the Assignments, Points, Due Dates and Available Until dates as well as the Grade Legend.

Special Materials:

The following are required:

- Text material listed above.
- RELIABLE internet access. All campuses provide internet access and computers on campus if you don't otherwise have access.
- Access to the free readers for pdf, Word, Excel, and Power Point file formats.
- A place in your TCCD Email account to store emails from the instructor that have ATTACHMENTS (HANDOUTS) (You may want to use Google Drive or a "tag" for instructor emails).
- A TCCD email address signature that includes your name and section number. Instruction: In the email account, select the gear icon > Settings> Signature> second radio button> type in your name and section number> Save Changes. Email yourself to see if it shows. Required by the end of the first day of class.
- ***VERY IMPORTANT***When sending emails from other than your TCC email address or MyAccountingLab, please put your section number and your TCCD email address in the SUBJECT line of the email. Otherwise, you may not get a response because Instructors cannot send your private information through other than your secure TCCD email, the one ending @my.tccd.edu
- Vocabulary Flash cards you make for yourself of the terms that include the key terms at the end of the chapter and any other terms in the text, in lectures, and Multimedia Library materials that are unfamiliar to you. See the Glossary tab in MyAccountingLab for the 4th edition's list to get a head start.
- Formula Flash cards you make for yourself that include the formulas shown in the textbook as well as others you feel you need. You will need your formula flash cards for the exam.
- It is in your best interest to make Flash cards for the Journal Entries. Describe the transaction on one side and write the accounts to be Debited and Credited on the other side as well as how the amounts are calculated. Indicate whether or not the accounts increase or decrease.

The Tentative Course Calendar shown below has the Assignments, Points, Due Dates and Available Until dates as well as the Grade Legend.
Focus:

Focus: The Instructor's focus is to help you develop the following life skills:

1. Independent learning
2. Critical thinking
3. Attention to detail
4. Research

These skills are developed using accounting content and by mastering the the Learning Outcomes listed in the District Master Syllabus. See the link above.

Overview of what the student will do: (The yellow highlighted words are the assignment names)

- Step 1- familiarize yourself with the content using the various lecture resources. **LECTURE**
- Step 2- answer questions about the chapter content (a reading comprehension exercise). **DSM (Dynamic Study Modules)**
- Step 3- solve problems using as many attempts as it takes for you to comprehend. **PRACTICE**
- Step 4- solve similar problems to those in Step 3 (with different data) with a limited numbers of attempts. **HOMEWORK**
- Step 5- answer questions to document your understanding. **REVIEW**

This is a skills course and requires practice that may take up to **10-12 hours per chapter**. All above listed activities except familiarizing yourself with the content, (the Lecture assignment), are Graded and recorded in the Official Blackboard Grade Book.

As nearly as possible the same course is delivered in the classroom as is delivered online providing the same burdens and benefits of either delivery method. Ask for accommodations not provided in one method but in the other and an attempt will be made to grant your request.

**STUDENT-CENTERED APPROACH**

The student-centered approach describes a teaching approach in which students get a first exposure to course content before class through readings and/or multimedia, then spend class time deepening their understanding of that content through active learning exercises. The use of video and other prerecorded media puts lectures and content under the control of the students: they can watch, rewind, and fast-forward as needed. Students will read the text, complete the Lecture assignment and DSM before the class discussion. In class*, Students will complete the Practice with help from the Instructor. The Homework and Review are assessments and are completed inside or outside of class and are based on what was learned in the Practice.** The role changes for instructors who give up their front-of-the-class position in favor of a more collaborative and cooperative contribution to the teaching process. At the same time, there is a change in the role of students, many of whom are used to being cast as passive participants in the education process, where instruction is served to them. The student center model puts more of the responsibility for learning on the shoulders of students. What it does particularly well is to bring about a distinctive shift in priorities— from merely covering material to working toward mastery of it.

*Online students may attend on campus classes on a space available basis.

**Practice not completed in class may be completed outside of class.

The Tentative Course Calendar shown below has the Assignments, Points, Due Dates and Available Until dates as well as the Grade Legend.

**Requirements:**

ALL student must do all the following nonnegotiable activities:

- Complete the **Orientation Quiz** by the DUE DATE/ACCESS DATE with no extensions. Otherwise, you may be withdrawn. First Day of Class if at all possible.
- Complete the **Assignments** in My Accounting Lab—Five or six per chapter plus a Final Exam Prep assignment.
- Complete the **Final Exam** during the time provided or possibly get an F in the course.
- Prepare the **Flash cards** listed in Special Materials above. (not graded)
- Create an **Email signature** and use the TCCD email (@my.tccd.edu) to communicate with the instructor. (not graded)
- Create a place for **Handouts** (Google Drive is a good place) (not graded)
- Have **reliable access** to the internet and free readers for pdf, Word, Excel, and Power Point files.
- **Comply with the Attendance policy** as described in the link at the end of this document. The policy requires additional information supplied by the instructor as follows:
  - Online students are marked absent if their assignments are not up to date on the dates attendance is taken.
  - Onsite students are marked absent if they miss more than 15% of the minutes of each class meeting. Coming too late or
leaving too early may be considered an absence. **Students must work on accounting during the class time to be considered present.**

- Online and onsite students **may** be withdrawn if they have 6 or more assignments with scores of less than 60%.
- If, withdrawn, students may petition the instructor for reinstatement.
- The focus is on “attending” to the task at hand (the assignments), not just accessing the software or spending face time in the class room.

- Comprehend the information in the links provided at the end of this document.
- Be familiar with all the information in this document
- Maintained classroom professionalism at all times. This means all of the following: (a) when the professor is speaking or when one student is presenting work or asking a question, the others in the classroom should be silent. As in any academic environment, questions are, at the appropriate time and place, always welcome, but informal chatter or communication among class members becomes a distraction for all in attendance. At the same time collaboration at appropriate times is encouraged. (b) Behave with others in a respectful manner. (c) Be on time as class starts at the designated time. Once you are in class, please stay in class for the entire time. Late arrivals are a distraction. Do not leave early and avoid disruptions with breaks during class. Your presence in class is appreciated and beneficial. (d) Eating, sleeping, reading, or doing work not related to class, and talking that is unrelated to the discussion is unacceptable. (e) Do not use your cell phone or other device for texting, tweeting, surfing, or game playing in class. If you use a laptop, tablet, or other device for your textbook or note taking, please do not surf the Web, check your e-mail, play games or any other activity not directly related to the class as it may be distracting to your classmates. Complaints from classmates may mean that you cannot use your device during class.

### ADDITIONAL TEXTBOOK REQUIREMENTS

You **MUST** use your TCCD email (the one ending @my.tccd.edu) account in My Accounting Lab when asked for an email address. If you have another email address on your Pearson (MyLab) account, you are requested to change it. (To change your email address, username, or password, please log in to your Account Profile [https://register.pearsoncmg.com/userprofile/](https://register.pearsoncmg.com/userprofile/). Then click the Edit Account Information button).

Failure to comply with this requirement will cause you not to receive emails from the instructor to the questions you ask.

### 14-Day Temporary access to the ebook and access code

You may use the 14-day* trial period temporary code ONLY if you are willing to follow the instructions on how to purchase the permanent code should you decide to stay in the course. The temporary code is for students who cannot purchase the textbook and code on the first day of class or for those who choose not to purchase the textbook and code on the first day of class.

#### First day of class requirement

You **must be on the roster in My Accounting Lab by the END of the first day of class** either by using the temporary access code or by purchasing the permanent access code. If you are not on the My Accounting Lab roster by the end of the first day of class, it is anticipated that you decided not to take the class and you may be withdrawn from the Blackboard roster. You may petition the instructor to be reinstated after you get yourself on the roster in MyAccountingLab.

#### Estimated Textbook Materials Cost purchased online at the Pearson Store*

**E-book AND Access Code** for both ACCT 2301 and 2302, approximately $130. (This choice appears a few screens after selecting MyAccountingLab in myTCC/Blackboard).

**Access Code only** for both ACCT 2301 and 2302, approximately $75. (This choice appears a few screens after selecting Pearson/MyAccountingLab in myTCC/Blackboard) It is the same screen as the $130 choice.

**Loose-leaf printed copy of the Textbook** for both ACCT 2301 and 2302, approximately $55 This link may or may not take you to this choice [http://www.mypearsonstore.com/bookstore/myaccountinglab-print-offer-for-horngrens-financial-9780133877595?aid=48F158BB-77C7-45EF-97D2-0B063D04765E](http://www.mypearsonstore.com/bookstore/myaccountinglab-print-offer-for-horngrens-financial-9780133877595?aid=48F158BB-77C7-45EF-97D2-0B063D04765E) (If not, on the Course Home Page in MyAccountingLab, select Course Home drop down, then Purchase Option to get to the link for the $55 printed copy of the text after you have registered in MyAccountingLab).

*Students are to purchase whatever they choose to use from the above list. For example, purchase the first item in the list if you want to use the e-text when working the assignments--approximately $130. Purchase the second and third items in the list if you want the loose-leaf printed book when working the assignments- -approximately $130. Or buy all three--approximately $185

Attempting the course with only the Access Code is not recommended. There may be NO printed copy of the textbook at the TCC bookstore. Ask before you buy what they are selling. It may be only the ebook and access code. You are not required to purchase from the TCC bookstore.
Grading Criteria: Points and Grade Calculation

The course is based on points. All points are equal. Each item in the GRADED assignments is assigned points. The final exam prep and the final exam are assigned points. The Grade Legend is: at least 90% and above of the total points is an A; at least 80% to less than 90% is a B; at least 70% to less than 80% is a C; at least 60% to less than 70% is a D; less than 60% is an F.

Your overall grade (percent) can be calculated at any time using the following formula:

\[
(\text{points earned on assignments due to date} / \text{possible points to date}) \times 100 = \text{Percent}
\]

Penalty for late assignments

- There is a 10% per day penalty on graded assignments after the due date. Scores are reduced by 10% of the possible points for all questions answered after the due date.
- There is no access to the assignment after the “available until” date except to review.
- Understand the highest grade is zero if you wait until 10 days after the due date to complete a question with the 10% per day penalty. The penalty applies to individual questions (within the assignment) answered after the due date.
- Take care not to lower your score if you work on questions after the due date (during the penalty period). Example: Get 90% of the question correct by the due date. Open the question again to work on it days after the due date when the maximum score is LESS than 90%. The 90% score is lost and the only score MyAccountingLab records is the one submitted the last time. The penalty on the Practice assignment is different from a try on a question.
- The exception to the 10% per day penalty is the Practice assignment on which you must score at least 85% on some of them to move to the next assignment. The penalty on the Practice assignment is 1% per day.

Just thought you'd like to know . . .

Learning accounting is not simply the acquisition of correct information. Learning requires integrating new information with your own knowledge and experiences, and delivery of information by itself doesn’t help you develop your own understanding of the material. What this means is that knowledge cannot simply be ‘transmitted’ to you — you will have to take an active role in the learning process.

The information for the course is written in the course notes, in the pre-recorded lectures, and the textbook all of which are available online. To have the same information presented again in class would be a poor use of your time. If you prepare for class by reading the textbook, reading the course notes, viewing the interactive pre-recorded lectures, and completing the Dynamic Study Modules, class time can be spent discussing the part you found most difficult, and working to develop a deeper understanding of the material.

One unsatisfying alternative to building a solid understanding is rote memorization and recall, which invariably leads to boredom and frustration and which has little, if any, lasting value. Do not worry about having to “remember” lots of information in this course — you are encouraged to consult your notes or book during all work for the course, including all examinations.

Final Exam Description

The Final Exam is the only Exam in the course. It has 40 to 50 questions and a time limit of 120 minutes. There is only one try per question and only one attempt on the Final Exam. The exam is given via My Accounting Lab.

Answers to FAQ's

- There is/are no extra credit, make up, curve, time extensions or dropped grades planned for the course.
- Access to the assignments after the available until date is limited to "review" but only if you opened them during the time they were available.
- To view prior completed assignments in MyAccountingLab, select Grade Book, the assignment to review, and "review."
- No assignments accepted beyond the “available until” date are anticipated.
- If more than one attempt is allowed on an assignment, the “best” score is used to compute the course grade.
- Please see the Tentative Course Calendar for due dates and points per assignment.
• The Study Plan in My Accounting Lab is not a part of the letter grade for this course.
• Office hours are suspended during Final exam week. Make an appointment using email.

The Tentative Course Calendar shown below has the Assignments, Points, Due Dates and Available Until dates as well as the Grade Legend.

Class Dates:

Important Class dates are the due dates on the Tentative Course Calendar.

There is a due date for each assignment and an “available until” date for most, but not all, of the assignments. The Orientation, Final Exam Prep, and Final Exam are examples of assignments that have no grace period.

Final Exam for class offered in the 16 week session

Final Exams are given in various courses beginning Friday night of Final Exam Week and ending Thursday of Final Exam Week for the semester. The Final Exam onsite time for this course will be ANNOUNCED later in the semester. See the Master Calendar for Exact Dates of Final Exam Week.

Students taking the Final Exam On Campus in their regular classroom

Historically on NE Campus,

• MWF classes that begin at 8am and 10:10am are on the Monday of Final Exam week at 8am and 10 am respectively. MWF classes that begin at 9:05 am and 11:15 am are on the Wednesday of Final Exam Week at 9 am and 11 am respectively.
• TTH classes that begin at 8am and 11am are on Tuesday of Final Exam Week at 8am and 10 am. TTH classes that begin at 9:30am are at 9 am on Thursday of Final Exam Week.
• MW only classes beginning at 12:20 pm usually have finals on Monday at 12 noon.
• TTH 6:00 and 7:30 pm classes are using on Tuesday of Final Exam week at 6pm and 8pm.

PLEASE CHECK the Final exam Schedule when it is distributed toward the end of the semester.

When taking the final exam in the class room at the scheduled time, be in your seat ready to start the exam 10 minutes before the scheduled time.

Students taking the Final Exam OFFSITE

Students (both students taking the course online and those taking the course onsite) wishing to take the Final Exam OFFSITE, may access it on MYACCOUNTINGLAB on Sunday, May 8, 2016 at 11 am (MORNING) through Tuesday May 10, 2016 at 11am (MORNING). Be sure to start earlier enough to have 120 minutes by the ending time at 11am on Tuesday.

Students having technically difficulties taking the Final Exam OFFSITE, must either take another versions of the Final on campus with other sections taught by Anita Hope or schedule an appointment with Anita Hope (817 571 5555) to take the exam and complete it by Wednesday during Final Exam week at 9am.

The Tentative Course Calendar shown below has the Assignments, Points, Due Dates and Available Until dates as well as the Grade Legend.

Daily Assignments:

The Daily Class schedule is the Tentative Course Calendar. All assignments are submitted in My Accounting Lab

This course takes from 10 to 12 hours per chapter to complete the assignments. This is a serious estimate. Since there are no Exams except the Final, your assessment is based on a rigorous set of tasks which you attend to daily like you would a job. Evidence shows that students learn more when they are active rather than passive learner. Human attention seems to wander after about 20 minutes so lectures are brief. The remaining class time is spent with students working and asking questions. Below is the tentative course calendar
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<thead>
<tr>
<th>Assignment</th>
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<th>Points</th>
<th>Assignment</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
<td>c01 A Lecture</td>
<td>1/24/2016</td>
<td>200</td>
<td>c08 AA DSM</td>
<td>3/21/2016</td>
<td>5/6/2016</td>
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<td>1/31/2016</td>
<td>10</td>
<td>c09 AA DSM</td>
<td>3/28/2016</td>
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<td>2/1/2016</td>
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<td>2/3/2016</td>
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<td>c09 C Homework</td>
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<td>c09 D Review</td>
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*WARNING: THERE IS A PER DAY PENALTY FOR MOST ASSIGNMENTS. READ the screen for each assignment in MAL for details.*

**Grade Legend**

A= 90% of total pts.
B= 80%
C= 70%
D= 60%

The Tentative Course Calendar shown below has the Assignments, Points, Due Dates and Available Until dates as well as the Grade Legend.
The syllabus (ICR) may be changed as needed during the semester. Changes will be announced in an email to your @my.tccd.edu email account. This syllabus does not constitute a contract.

Students must be on the roster in MyAccountingLab via Blackboard by the end of the first day of class.

Students are responsible for course content delivered in the spoken Lecture and other resources that may or may not be in the textbook.

The course takes between 10 and 12 hours per chapter to complete the assignments

1. Become familiar with the content & answer questions about the content - 3 hours
2. Work a related practice problem/exercise - 3 hours
3. Work a related homework & review problem/exercise - 4 hour

The key to success in the course is completing the assigned work by the due date.

1. Set aside between 10-12 hours per chapter to study accounting.
2. See the Tentative Course Calendar for due dates, etc.
3. In addition to the office hours, I will help you with the accounting content via telephone 9am - 9pm 7 days a week. Call 817 571 5555. (home number)
4. My preferred method of communication is the secure TCCD email ***anita.hope@my.tccd.edu***. Using the secure email is the only way to protect your privacy which I am legally required to do.

Although assignments can be submitted after the "due date" with a score reduction penalty, there are cut off dates (available until dates) after which the assignment will not be accepted. See the Tentative Course Calendar for all dates.

Some mini-lectures are delivered via TCC email therefore students must check email daily.

There are no onsite requirements for distance learning students. Lecture students must attend class at least once during the first 12 class days and are requested to attend class regularly. Distance learning students may attend onsite classes on a space available basis.

The following Policies appear in Blackboard for this course and are an integral part of this Instructor Course Requirements/Syllabus: Campus Closure, Children on Campus, Disability Support Services, On-Campus Exams and Testing Center, Student complaints, Student Conduct, Student Services, Withdrawal Policy for Credit Classes.

The links at the end of this (ICR) Instructor Course Requirements/Syllabus are an integral part of this Instructor Course Requirements/Syllabus. The Tentative Course Calendar/Course Organizer is an integral part of this Instructor Course Requirements/Syllabus. See myTCC/Blackboard and this document.

In order to provide accommodations for eligible students, the instructor must receive an Instructor Notification form from the Disability Support Services Office. If you have a disability for which you would like to receive academic accommodations, please contact the Disability Support Services office.

Instructors retain the right to change the ICR/SYLLABUS as needed. It is not a contract.

The on-site version of this course uses a Student-Centered approach where students are responsible for the first exposure to the course content followed by brief, live Instructor lectures in the classroom.

Your opinion matters. Please allow me to be the first to hear about issues you have with me or this course.

Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current catalog.

Grades are not negotiable and are not curved up for any individuals based on personal issues, academic probation, etc. I will not respond to emails asking me for extra credit or to curve your course grade after the final exam. You earn your grade in the course throughout the semester and should consider the impact of your grade as you prepare for each class and exam. Do not wait until your final exam to become concerned about your GPA. Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

Computer-related issues and internet connectivity issues are NOT acceptable excuses for not completing and submitting assignments on time. If you experience technical difficulties with the MyAccountingLab website please complete the following (in order): Contact Pearson Tech Support for assistance; get a reference number for your call; email the reference number and a description of your issue IMMEDIATELY if Tech Support does not resolve your problem.
--No electronic cigarettes on campus

--No guns on campus--concealed or otherwise

TCCD Academic Calendar for important College Dates.
TCCD Student Handbook for information on attendance and withdrawal policy, dishonesty and plagiarism, and student accessibility resources.
Access Course Evaluations for instructions on evaluating courses.
Attendance for attendance requirements.