

# MAKING A DEGREE OF DIFFERENCE



H. Lavity Stoutt Community College  
Business and Computer Studies Department  
Associate in Arts Degree

ACCOUNTING

Programme Guide  
2017 – 2018



H. Lavity Stoutt Community College  
P.O. Box 3097  
Road Town, Tortola VG1110  
British Virgin Islands  
[www.hlscc.edu.vg](http://www.hlscc.edu.vg)  
284-494-4994



This programme includes five Foundations in Accountancy courses that are offered through ACCA!  
Students are encouraged to write the external accounting exams in this programme

The Accounting Industry wants YOU to become certified for work placement

Produced By: The Office of the Dean of Arts, Sciences and General Studies

**"Our Tomorrow Begins Today"**

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## Dean's Message

The Dean of Arts, Sciences, and General Studies is here to help you in every way possible and to point you in the best direction as you pursue your goal of academic success. Vital information about your programme is provided in this booklet and its purpose is to guide you on this academic journey. Please take some time to familiarize yourself with it.

Your programme is presented in a suggested sequence of courses and it is designed to help you get through your programme as efficiently as possible. The prerequisite courses are already built into the design and it is your responsibility to take all of the courses in the programme and to be successful. You will be assigned an Academic Advisor. The Academic Advisor can assist you in building your academic schedule, help you complete required forms and point you towards the resources you would need to get you where you want to go.

Most classrooms are equipped with information technology and many of our Lecturers integrate technology into the teaching and learning experience. You may be enrolled in a blended learning class where you will meet face-to-face and online in a virtual learning environment.

Managing your academic pathway is your responsibility. Take the time to **PLAN** carefully. **ORGANISE** your time, get your textbooks and other resources. **LEAD** yourself to the path of success by communicating effectively with lecturers, peers and administrative staff. With positive attitudes, you can encourage group members and friends towards the attainment of desired goals. Lastly, take **CONTROL** by doing periodic evaluations to see if you are on track towards your academic goals and make corrective actions along the way. Seek help and make use of the Student Success Centre; you will be glad you did.

HLSCC students, like many students across colleges and universities, have their plates full. You may take courses during the day and evenings, work a full-time or part time job, participate in group projects in many classes, study in laboratory-based courses, complete for grades and sometimes engage in student clubs outside of class. Be mindful that the stress and pressure of full, active lives can lead to taking shortcuts that compromise academic integrity because of the lack of time or desire to get top grades – or even laziness or dishonesty. My message to you is to lead by example and take the high road that leads to individual achievement. Do your best in all classes and participate fairly in teamwork. Remember, it is your responsibility to learn for you. Stay focused, get involved and find your balance. Moreover, I want to hear your success stories so please come to see me.

Best wishes on our academic journey and thank you for choosing HLSCC!

Marva Wheatley-Dawson, MBA  
Dean of Arts, Science and General Studies (Ag)



This booklet contains information that was extracted from the HLSCC 2017-2018 College Catalogue which is found on the College's website at [www.hlsc.edu.vg](http://www.hlsc.edu.vg). Students are encouraged to review the catalogue as it contains more information

**WELCOME TO HLSCC**

Thank you for choosing to study with us. We are glad that you are here and we want to help make your experience enjoyable.

**A Short History**

The H. Lavity Stoutt Community College was established in 1990 as the British Virgin Islands Community College under the College Act of that year. The institution was subsequently renamed in honour of the founding chairman of the College's Board of Governors, the late Chief Minister, Hon. H. Lavity Stoutt. In fact, the concept of the British Virgin Islands Community College had been developed as far back as 1982 by the founding Chairman. With a change in Government in 1983, the idea of a community college was put on hold, resurfacing in 1986.

**You are our #1 PRIORITY: STUDENT LEARNING and SUCCESS**

We aim to enable students to succeed in accomplishing their educational and career goals by

- (a) providing guidelines and student advise from orientation to graduation to ensure your success in your academic journey,
- (b) offering high quality education for transfer programmes and relevant training through work placement programmes and,
- (c) by encouraging students to use support services to help them be successful at HLSCC.

**VISION**

H. Lavity Stoutt Community College will be a regional college of choice for higher education and lifelong learning. It will aid in the improvement of life, a vibrant economy, and nation building.

**MISSION**

H. Lavity Stoutt Community College provides quality higher education and lifelong learning that is responsive to changing community needs, the global economy and evolving technology. The offerings promote individual growth, economic, social, and cultural development.

**NOTES:**

**Name of Student:**

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Contact Number

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**Name of Advisor:**

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Contact Telephone:

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Email Address:

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## XII. TELEPHONE NUMBERS

General Information	(284)-494-4994 (284)-852-7000	Health Services Unit	(284)-852-7287
Facsimile	(284)-494-4996	Human Resource Department	(284)-852-7265
		Planning and Institutional Effectiveness	(284)-852-7245
Vice President	(284)-852-7260	Library	(284)-852-7138
Bookstore	(284)-852-7029	Marine Centre	(284)-852-7183
Cafeteria	(284)-495-0167	President's Office	(284)-852-7034
Center for Professional Development and Community Education	(284)-852-7035	Registrar's Office	(284)-852-7226
Dean of Arts, Sciences and General Studies	(284)-852-7192	Student Success Centre	(284)-852-7168 (284)-494-5251 or (284)-852-7100
Dean of Workforce Training Division	(284)-852-7194	Virgin Gorda Centre	
Eileene L. Parsons Auditorium	(284)-852-7223		
Facilities	(284)-852-7222		
Fiscal Services	(284)-852-7065		

### **GENERAL INQUIRIES**

The General Office is equipped to handle routine inquiries regarding programmes and financial matters. All offices may be contacted at:

Paraquita Bay Campus  
P.O. Box 3097  
Road Town, Tortola  
British Virgin Islands  
VG1110  
Telephone: (284) 494-4994 or (284) 852-7000  
Facsimile: (284) 494-4996 E-mail: [info@hlscc.edu.vg](mailto:info@hlscc.edu.vg)

### **VIRGIN GORDA CENTRE:**

The Virgin Gorda Centre is the arm of the H. L. Stoutt Community College that exists primarily to serve the Virgin Gorda Community. It is located in the Enid Pickering Building in the Valley, Virgin Gorda. The Centre regularly offers courses from among the General Education section of the College's curriculum and other programmes as demand requires. The Centre is also responsible for general community outreach in that location.

## CORE VALUES

These core values represent current and desired beliefs that are shared among the employees at the College. They represent ideals that are expected to guide the behaviour of all College employees, hence the conduct of all areas of operations at the College. These core values are:

**Student centeredness:** We actively seek to maximize the educational, personal and social development of our students by honouring their learning styles and adapting our teaching and learning behaviours to meet their unique experiences, needs and goals.

**Responsiveness:** We actively seek to identify and respond to education and training opportunities, using community partnerships as a means of enhancing achievement and success on the part of individuals, industries and organizations in the local and regional communities.

**Respect and tolerance:** We embrace cultural and national diversity, inclusiveness and mutual respect as a means of improving the learning experience of all, as well as the improvement of the College and community.

**Accountability:** We value personal and institutional investment in integrated planning, assessment and disclosure of the performance of the College as well as its students, programmes, structures and systems.

**Integrity:** We encourage the free exchange of ideas and honour our commitments in an environment that embraces honesty, fairness, personal responsibility and ethical behaviour at all levels.

**High standards:** We are committed to providing high quality, innovative and flexible teaching and learning opportunities for students and employees that enable them to succeed in a highly competitive environment so that they can value and become effective lifelong learners.

**Decisions By Data:** We value and are committed to objective decision-making based on data and information that represents the reality of conditions and the performance of the College in all areas.

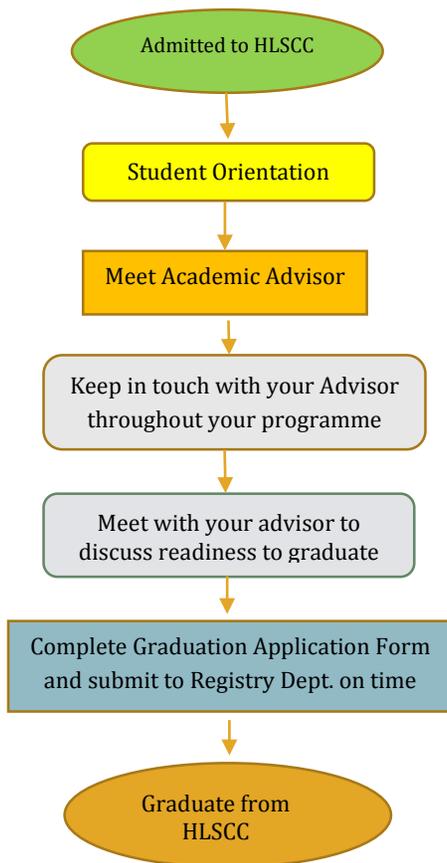
**Cooperation:** We value and encourage team work, resource sharing and internal as well as external partnerships as a means of achieving goals of mutual importance to the College, the individual and the community.



## I. INTRODUCTION

For the first few days of your Orientation at HLSCC, the Student Success Centre will provide you with guidance and assistance to you. You will also meet the Academic Dean who will first introduce you to your programme and provide advice to help you to be successful. After this initial period, the academic advisor will be the individual who will provide mentorship for the duration of your stay at HLSCC.

### Your Next Steps



**MAT 113 Introduction to Statistics (F, S) 4 credits**  
This course introduces methods associated with obtaining data, organising data, calculating descriptive statistics and accurately interpreting them, and using inferential measures to draw conclusions about populations. Sampling techniques, levels of measurement, measures of central tendency, measures of variation, measures of location and skewness, graphical techniques, correlation and regression, continuous and discrete probability distributions, and estimation and hypothesis testing are some of the topics that will be covered. The use of available technological functions in analysis and graphing will be taught throughout the course, and completion of a group research project is mandatory. *(Prerequisite: MAT 051 or High School Certificate Grade 1 Level A-Pass in Mathematics or CXC General Mathematics grades I-III or GCE O' Level Mathematics grade C).*

**PHI 100 Introduction to Philosophy (F) 3 credits**  
An introduction to the various theories and ideas concerning the nature, extent and limitation of human knowledge, the nature of reality and truth, and the foundation, meaning and purpose of human values. Participants will consider major types of philosophical questions such as the principles of rational belief, the existence of God, the pursuit of the good life, the nature of knowledge, the problem of truth and verification, and the relationship of people to the world. *(Prerequisite: ENG 104)*

**PSY 100 Introduction to Psychology (F, S) 3 credits**  
The student should leave this course with a basic understanding of Psychology as a science. Course material should also enable the student to understand personal and interpersonal behaviour within primary and social groups and at work. *(Prerequisite: ENG 104)*

**SOC 100 Introduction to Sociology (F, S) 3 credits**  
The main emphasis in this course is placed on all examination of theories and perspectives that attempt to explain human behaviour. Organisation of human society, processes of change, and society's influence on individual behaviour are of concern here. Students are challenged to develop a keen awareness of the significant forces at work in society, and to understand how these forces impact on individuals and groups. *(Prerequisite: ENG 104)*

**SPA 100 Elementary Spanish (F, S) 3 credits**  
Designed for students with little or no background in Spanish. Introducing basic language structure and vocabulary. This course offers students an opportunity to communicate in everyday situations, and appreciate Spanish language and culture.

**SPA 101 Intermediate Spanish (F, S) 3 credits**  
This course offers intensive grammar review, drills in translation. Emphasizes practical vocabulary and conversation. Sharpens speaking, listening and writing skills in Spanish. *(Prerequisite: A pass of C or higher in SPA 100)*

**VIS 110 Virgin Islands History (F, S) 3 credits**  
This course is designed to provide a background of the social, political and economic history of the Virgin Islands. It traces the development of the islands from pre-Columbian times to the present time. Emphasis is placed on the economic, political and social relationships that have existed between the islands and Europe, the Caribbean and the United States of America.

**FRE 100 Elementary French (F, S) 3 credits**

An introduction for students with little or no background in French. Emphasis on basic cultural concepts, sound grammatical knowledge and comprehension. Oral and written exercises complement aural and reading activities to provide students with a holistic view of language development.

**FRE 101 Intermediate French (F, S) 3 credits**

Intensive courses for students requiring further study in oral and written French. Selected reading from French texts, and use of films and audio/video tapes provide opportunity to develop comprehension, fluency, literary appreciation and written discourse. (*Prerequisite: A pass of C in FRE 100*)

**HIS 100 Caribbean History (F, S) 3 credits**

A survey course of the development of the Caribbean region from pre-Columbus to the present time. It is designed to provide students with an historical background of the Caribbean experience from social, political and economic perspectives, and to enable them to relate those experiences to present day Caribbean realities. (*Prerequisite: ENG 104*)

**MAT 050 Pre-Algebra (F, S) 3 hours/non-credit**

The first of two courses designed to provide the basic mathematical skills necessary to succeed in college-level mathematics. It revises arithmetic and mensuration techniques with emphasis on problem solving and introduces the vocabulary and concepts needed for the transition to Algebra. (*Prerequisite: High School Certificate Level B -Arithmetic Pass or CXC Basic Mathematics grades IV-VI*)

**MAT 051 Beginning Algebra (F, S) 3 hours/non-credit**

The second of two courses for students preparing for College-level mathematics. This course provides an introduction to algebra. Topics include properties of real numbers, operations involving exponents and polynomials, rational expressions, basic linear equations and inequalities, factoring, literal equations, quadratic equations, systems of linear equations, applications, graphing equations and radical simplification. (*Prerequisites: MAT 050 or High School Certificate Level B Pass in Mathematics or CXC Basic Mathematics grades I-III or CXC General Mathematics Grade IV or VI or GCE O Level Mathematics Grade D or E*)

**MAT 112 Mathematical Analysis for Business/Social Science (S) 4 credits**

A course in pre-calculus algebra and the mathematics of finance for students whose major area is outside mathematics and science. The relevant algebra will be developed, but mathematical details will not be stressed. Emphasis will be on the applications and use of algebra in the fields of business, economics and social sciences. (*Prerequisites: MAT 051 or High School Certificate Grade 1 Level A- Credit in Mathematics or CXC General Mathematics grades I-II or GCE O' Level Mathematics grade B*).

## ACCOUNTING

### Associate in Applied Science Degree

This programme seeks to prepare students with workplace ready skills. This is the perfect place to start if students are new to accountancy or if they are already working in accounting or finance but have no qualifications. Students will have an opportunity to attain external certification through the Association of Certified Chartered Accountants (ACCA) for recognised awards. The external awards/certificate(s) are industry demanded and needed for entry level accounting jobs. At the end of each of each accounting course, students will be encouraged to take certifying external ACCA exams that can be completed at the Financial Services Institute. The external body ACCA will give students awards once successful for the first four courses in this programme. An accounting software is included in this programme. Tutorials included.

Upon graduation, and once successful with the external exams, students may go into the workplace or choose to continue their accounting studies to attain the Foundations in Accountancy (FIA) qualifications or the higher professional qualification at their desire at HLSCC Financial Services Institute or abroad.

**Certification Opportunities:** Students are encouraged apply for membership with ACCA and take the external exams. Membership fees and exam fees apply.

#### Mission Statement

The Associate in Arts Degree in Accounting is designed to prepare students with skills that are necessary for work placement. In this programme, students are expected to demonstrate the ability to interpret financial statements for decision making and apply management decisions based on the financial position of the company's using industry recognised standards.

#### Programme Learning Outcomes

Our program learning outcomes are as follows:

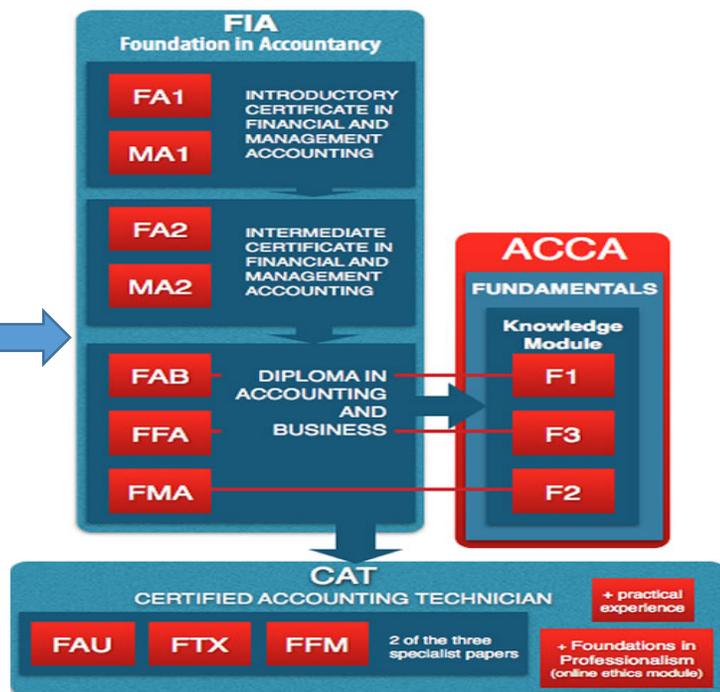
1. Apply accounting standards and regulations in preparing financial statements;
2. Demonstrate the ability to use financial statements for making management decisions in a business environment;
3. Prepare, analyse, and interpret business financial statements for both internal and external use;
4. Prepare a cash flow statement; analyse and communicate the results;
5. Use accounting software and computer program effectively to communicate and analyse information related to accounting and business;
6. Use critical thinking skills to solve accounting problems in business situations;
7. Communicate effectively in written and oral form in business situations using accounting reports;
8. Apply ethical conduct in the accounting profession.

## Student Benefits

Through this accounting programme, students will benefit from:

- opportunities to write up to five Foundations in Accountancy external exams with ACCA upon being successful right through;
- taking their accounting courses via blended courses where both online and face-to-face discussions will occur over 15 weeks with a tutor;
- continuous assessments and receive feedback on their progress;
- a Mock Exam from ACCA that will help us determine your external exam readiness;
- taking either online exams or pencil and paper written exams;
- additional tutoring in the event of resits.

## Aim for a Pathway that Gives Quicker Results



Numerous Awards that can be attained towards the highest level of ACCA include:

- i. Introductory Certificate in Financial and Management Accounting (HLSCC Revised Accounting Programme)
- ii. Intermediate Certificate in Management (HLSCC Revised Accounting Programme)
- iii. Diploma in Accounting and Business (HLSCC Partial, completed at FSI, Online or abroad)
- iv. Certified Accounting Technician (FSI, Online or abroad)
- v. ACCA (at FSI, Online or Abroad)

## **BUS 241 Principles of Finance (F) 3 credits**

This course is designed to provide students with foundation knowledge of money and its management. Topics include the role of the financial manager, financial statement and risk analysis and the time value of money. Students will also be exposed to securities valuation and capital structure theory. *(Prerequisite: ACC 100, BUS 110 and ECN 100/105, MAT 113, MAT 110)*

## **COM 100 Personal Development for College Success (F, S) 1 credit**

The objective of this course is two-fold: (1) to orient all entering students to the regulations, and expectations of HLSCC and (2) to provide them with the opportunity to develop their academic performance through successful study habits and active learning strategies. Topics include time management, test taking strategies and research techniques. All entering students are required to complete the course within their first year.

## **CSC 104 Microcomputer Applications' Software (F, S, Su) 3 credits**

This course familiarizes students with the most popular applications software used in business. The two most often used software packages-word processors and spreadsheets will be covered in detail. The course also teaches students how to use the internet and the operating system. *(Prerequisite: Acceptance to any of the College's programmes)*

## **ENG 051 Paragraph Structure and Development 3 hours/non-credit**

This course will enable students to develop skills necessary for the processing of full-length compositions. Students will move through the initial planning and exploration to employing revision techniques to ensure that the subject is clearly and appropriately developed.

## **ENG 052 Reading and Vocabulary 3 hours/non-credit**

This course provides intensive practice on improving reading skills with an emphasis on vocabulary; retention; pace; note-taking; and literal, critical, and affective comprehension.

## **ENG 104 English Composition I (F, S) 3 credits**

This course provides instruction in essay writing with an emphasis on prewriting and revision as well as a focus on engaged, attentive reading. The course is organized into units of the rhetorical strategies of essay composition including: narration, description, illustration, process analysis, causal analysis, comparison, and classification, which will all culminate into one cohesive project at the end of the semester. Students must achieve a minimum grade of C in this course. *(Prerequisite: ENG 050, 051, 052 or 060 as determined by the English Placement Exam or CXC ENG General Proficiency Grade I, II, or III or GCE O Level A, B, or C)*

## **ENG 105 English Composition II (F, S) 3 credits**

This course reinforces the skills provided in ENG 104 and introduces academic and argumentative writing. It focuses on developing: critical reading skills in order to determine logical from illogical thinking; the ability to gather and process information from various sources; and the ability to produce writing that adheres to the documentation procedures of a recognized citation style (for e.g. MLA, APA, Harvard, or Chicago). *(Prerequisite: A pass of C or 65% in ENG 104)*

## **ENG 106 Speech Communication (F, S) 3 credits**

A practical introduction to the art of public speaking. Students will learn to plan and deliver speeches to inform, entertain, and persuade. *(Prerequisite: A pass of C or 65% in ENG 104)*

**ACC 210/MA2 Managing Costs & Finances(S) 3 credits**

This course involves a comprehensive study of the principles of cost and managerial accounting. It emphasizes the use of cost data to provide relevant information to management for planning and controlling daily operations for decision making purposes, and covers such topics as direct and marginal costing, job costing budgeting, responsibility accounting, standard costing, variance analysis and relevant cost analysis. (Prerequisite: ACC 101)

**ACC 225 Accounting Software Applications 3 credits**

This course provides essential coverage of topics which include an introduction to the QuickBooks software, basic accounting principles, backing up files, creating companies, working with vendors, customers, banking, physical inventory, Payroll, financial statements and exporting information from QuickBooks to Microsoft Excel for reporting purposes. Prerequisite: ACC 100/MA1.

No cost attachment. QuickBooks will be granting free license to HLSCC to use the software for 100 computers.

**ACC 235/FAB Fundamentals of Accountancy in Business 3 credits**

This course introduces students to business concepts. This course examines the purpose and types of business, the rights and responsibilities that businesses have including economic, legal, social, and technological factors. Other topics explored include the structure and functions of business, corporate governance, and the specific accounting related roles in this process, particularly in financial reporting, assurance, control, and compliance. Other key areas include leadership, management, and people issues. Prerequisites: ACC 101/MA1, ACC 210/MA2.

No additional cost as course will be taught by a full-time lecturer.

**BIO 104 Environments of the BVI (F, S) 3 credits**

This is an introductory, field-oriented course for non-science majors. Students gain a practical understanding of ecosystems diversity on BVI. Weekend Field sessions are scheduled throughout the semester. Students study the plants, animals and environments that make up various ecosystems, including wet and dry forests, salt ponds, mangrove forests, scrub-land, sea grass beds, and coral reefs. (Prerequisites: all Pre-college Mathematics and English courses)

**BIO 106 Human Health and Nutrition (F, S) 3 credits**

The following course is designed to familiarize students with the functioning of the human body and the fundamentals of nutrition. The first part of the course will explore human physiology, including the functioning of the major systems and the mechanisms used by the body for defense against disease. Special emphasis will be on those diseases prevalent in the BVI. The second part of the course explores the fundamentals of nutrition and the ways in which nutrition affects health. (Prerequisites: all Pre-college Mathematics and English courses)

**BUS 100 Business Law I (F, S) 3 credits**

An introduction to the study of the origin of law, its place in and effect upon society, the history and development of law, the system of courts and legal procedure. Also offers an extensive study of business organisations of the law of contracts as the basic law affecting business transactions, relationship between principal and agent, master and servant, employee, and aspects of the law of negligence. (Prerequisite: ENG 104)

It is our hope that upon graduation, that accounting students will take and pass the external exams, acquire the first two ACCA awards and would be half way towards earning their third award through continuing studies. Students will also be encouraged to matriculate into the FSI's Foundation in Accountancy Programme and study at home. This will help to save them time and expenses studying abroad. Besides, they would have gained a strong study habits and a clear understanding of the level of preparation to be successful.

**Employers**

They are looking for persons who can function right away. Because of industry regulations and having to do business with international communities, it is critical that the training is recognised.

**Career Opportunities:**

Students who attain the **Intermediate Certificate in Financial** proves that they have the knowledge necessary to perform work as bookkeeping or cost clerk role in a small to medium sized organisation or a range of accounting administration roles (example Junior Auditors and Junior Accountant functions) within an accounting department or a larger organisation or financial shared service centre.



## SUGGESTED SEQUENCE OF COURSES

**Notes:** ACCA exams are not transferrable into CPA programmes. Students who are desirous to taking the CPA ROUTE should enroll in the Business Administration (Transfer) programme. A General Education course is recommended to be taken in the summer to avoid a semester overload.

		Cr.
Semester 1		
COM100*	Personal Development for College Success	1
ENG104*	English Composition I	3
CSC104*	Microcomputer Applications	3
MAT112*	Mathematics for Business	4
ACC100/FA1	Recording Financial Transactions	<u>3</u>
		14
Semester 2		
ENG105*	English Composition II	3
ACC120/MA1	Managing Information	3
BIO104/106*	Science	3
MAT113*	Introduction to Statistics	4
SPA/FRE100*	Elementary Spanish/French	<u>3</u>
		16
Semester 3		
BUS100	Business Law I	3
ACC101/FA2	Maintaining Financial Records	3
ACC210/MA2	Managing Costs & Finances	3
ENG106*	Speech Communication	3
SPA/FRE101*	Intermediate Spanish/French	<u>3</u>
		15
Semester 4		
BUS241	Principles of Finance	3
ACC235/FAB	Fundamentals of Accountancy in Finance	3
PSY/SOC/PHI100*	Social Science	3
HIS100/VIS110	History	3
ACC225	Accounting Software Application	<u>3</u>
		15

Total Credits: 60

Duration to Complete: 2 years

\* - General Education Courses

Required Pre-college Courses? Yes \_\_\_\_\_ No \_\_\_\_\_

Courses: \_\_\_\_\_.

## XI. COURSE DESCRIPTIONS

Courses are listed alphabetically. Courses numbered 100 and above are credit courses and can be used to satisfy certificate and degree requirements. Courses numbered 001 to 099 are non-credit courses and are to be used:

- 1) to satisfy entry requirements to college level courses;
- 2) for general enrichment; and
- 3) for preparation for high school equivalence diploma.

Students enrolled in computer courses must spend at least the specified lab hours/exercise unsupervised.

Note: Courses requiring CXC as prerequisites for students who took the examination through 1997; Grade I and Grade II General and Technical are considered Pass, and from 1998; Grades I, II and III are considered Pass.

In the descriptions below:

F – Courses offered during the Fall semester

S – Courses offered during the Spring semester

Su – Courses offered during the Summer session

### COURSE CODES AND THEIR DESCRIPTIONS

#### **ACC 100/FA1 Recording Financial Transactions (F, S) 3 credits**

This introductory course is designed to give students an opportunity to learn and apply fundamental accounting principles. Students will be exposed to the accounting process which includes journalizing and creating basic financial statements for service and merchandising businesses. Additional emphasis is placed on financial statement analysis, internal control, accounting for inventories, short-term and long-term assets. (*Prerequisite: MAT 051 and Co-requisite: ENG 104; Minimum grade of C required*)

#### **ACC 101/FA2 Maintaining Financial Records (F, S) 3 credits**

This course is designed to introduce more complex areas of accounting such as accounting for partnerships, corporations and long-term liabilities. Other topics covered include preparation of corporate financial statements including the statement of cash flows and financial performance evaluation. (*Prerequisite: ACC 100, ENG 104*)

#### **ACC 120/MA1 Managing Information 3 credits**

Management Information introduces candidates to basic costing principles, techniques and the tools with which to use these principles and techniques. The course starts by introducing business organisations and the specific role of the management accountant within the organisation. Cost classification, identification of sources of information and coding to ensure that cost information is properly classified is introduced, and basic techniques for recording costs and how to provide information is also examined. Prerequisite: ACC 100.

*No additional cost as course will be taught by a full-time lecturer.*

## TRANSFER/CAREER SERVICES

Student Success Centre provides transfer counselling services to students who plan to transition to four-year colleges, particularly those colleges that are located in the United States, Canada and the United Kingdom. The goal of providing this service is to assist students in successfully selecting and applying for matriculation at four-year institutions that will help the students to achieve their long term goals, cater to their unique talents and provide the collegiate experience that the students seek. The counsellor assists students with meeting transfer requirements by guiding them through the application process, giving keen attention general education requirements and other standards that exist at foreign institutions.

**THE OFFICE OF STUDENT LIFE AND SPECIAL EVENTS:** The Office of Student Life and Special Events, in support of the Student Success Centre is committed to providing each student with the essential support services required to ensure total student development and success. By working closely with the academic and administrative areas, as well as the Student Association, the Office of Student Life and Special Events aims to enrich the lives of our students, our college and our community. HLSCC is committed to providing each student with the essential support services required to ensure total student development and success.

**OTHER SERVICES AND ACTIVITIES:** The annual HLSCC Transfer Fair brings together recruiters, prominent business representatives, and representatives from various academic institutions and working professionals to assist HLSCC in counselling students about career decisions preparations and opportunities. Cultural programmes and community outreach such as the Performing Arts Series, and the College Talent Extravaganza enrich campus life and are an important part of the college experience. Students who would like to join or form a Student Organisation should visit the Student Success Centre.

**STUDENT RIGHTS AND RESPONSIBILITIES:** The purpose of the Student Rights and Responsibilities statement is to define a student's basic rights within the College community, state what actions students may expect from the College to protect those rights, and explain the College's expectations of its student members, including the standards by which student behaviour are measured. This statement describes unacceptable student behaviour and outlines the procedures by which students are disciplined if they engage in unacceptable conduct.

Students have the right to be treated fairly by the College, to accomplish the goals for which they came to the College in a conducive environment, harmonious of the College, and to be informed of College policies and/or regulations affecting them. Any student accused of violating College policies and/or regulations is entitled to fair and balanced procedural protection. For a copy of the full policies and procedures, please refer to the Student Code of Conduct outlined in the Student Handbook, available in the Office of Student Life and on the College's Website.

## III. ADVISING

### Academic Advisors

Your advisor will be a faculty or administrative member who is knowledgeable in your area of study. The advisor should in all cases be informed before making changes to your area of study and consulted before registration is changed.

### The Role/Responsibilities of the Academic Advisor

The advisor plays a crucial role in the student's life. The advisor's responsibilities include helping you to select the appropriate programme and courses. The sequence of courses are laid out to help you efficiently get through your programme. If you are experiencing any challenges, your advisor is there to help you.

### CAPE

Recent high school graduates, you are encouraged to take at least one CAPE subject during your tenure at HLSCC. A CAPE subject may consist of multiple courses which would prepare you for writing the CAPE examination. Main areas include: Communication Studies or Caribbean Studies, or Science Studies.

### Class Attendance

All students are required to attend and participate in all class meetings and laboratory sessions from the first day of class to the final exam. Attendance will form part of your class grade. Any student who stops attending class without officially withdrawing may receive the grade of "F". Special circumstances may arise and in all such cases, it is the student's responsibility to contact his/her lecturer or Head of Department and the Student Success Centre.

### Student Code of Instructional Behaviour

Cheating or plagiarism on written or oral examinations, quizzes, papers, or other academic work is prohibited. All faculty or test invigilators shall have the right to examine materials in the student's possession during any academic exercise and shall have the right to immediately suspend from further work on an academic exercise if students are suspected of engaging in cheating or plagiarism.

**Course Evaluations:** Continuous assessment shall take place throughout the semester and account for forty percent to sixty percent of the course grade. The final examination accounts for the remaining percentage of the course grade. Under no circumstance should the continuous assessment grade or final examination grade account for less than forty percent of the final course grade. There will be a final oral, written or practical examination for every course.

**Lifelong Learning:** The College encourages individuals to continue the pursuit of knowledge throughout the life cycle and offers courses and programmes for personal, civic and social purposes as well as for employment enhancement. These courses may take place in a variety of settings and may occur in or outside the formal education and training arenas. As these courses are designed to provide individuals with continuing educational opportunities, admission and participation standards may vary. Individuals who wish to change educational objectives after initial admission may be required to meet additional admission standards and follow additional procedures if appropriate to their revised intent.

**Prerequisites:** There are certain prerequisite courses that must be taken before another course. Requests to modify or waive these requirements should be made with the Head of the Department who shall consult with the Academic Dean.

## IV. GENERAL EDUCATION REQUIREMENTS

The General Education requirements are designed to develop and nurture certain habits of mind that reach beyond a student's area of academic emphasis and enable the student to meet critically, objectively and successfully the challenges of education, work and life.

All students pursuing the Associate Degree Programme must complete all of the General Education Requirements as listed in their programme, in addition to the specific requirements of the programme courses of study. No course(s) taken as General Education Requirements will be counted as Programme Requirements except in a few cases where it specifically noted for that programme.

### BROAD PROFICIENCIES AND LEARNING OUTCOMES INCLUDE:

- Written Communication
- Oral Communication
- Foreign Language Communication
- Critical Thinking
- Quantitative Reasoning
- Scientific Reasoning
- Ethical Reasoning
- Historical and Cultural Awareness
- Information Literacy
- Technological Competence

**Class Audit Provisions:** Residents of the community may register to “audit” any class that is offered for college credit without meeting the requirements stated above for admission to the college. Preference for credit classes is given to students registering for credit, and the cost of the class is the same for students wishing to audit. Registration to audit a class is made on an 'audit space-available basis'. College credit will not be available to the student who audits a course; and under no circumstances can a class completed for audit purposes subsequently be awarded college credit.

**Enrichment Classes:** From time to time, the College offers classes that provide for personal enrichment. These non-credit classes do not require that participants meet any of the formal admission standards described above.

•A student who changes educational objective after being granted permission to enrol based on the intent recorded on their application will be required to respond to the admission standards and procedure appropriate to their revised intent.

## X. STUDENT SUCCESS CENTRE

The Student Success Centre is a “one-stop shop” for support services that promote and enable student success. The purpose of the Centre is to advocate for, provide and facilitate the delivery of services designed to meet the academic support, personal and career development needs of students. Complementing the efforts of the teaching faculty, students will be served through a personalized and structured approach that includes:

- Basic skills assessment and course placement
- Academic advising and academic tutoring
- Transfer information and planning
- Personal counselling
- College and life skills development
- Career assessment and counselling
- Health care and information
- Manage their time
- Resolve personal difficulties
- Join or form a student group
- Organize student activities
- Develop leadership skills
- Plan their career

Through the Student Success Centre there is overall access to information, social, leadership and personal development activities offered through workshops, organisations and other student- related opportunities.

### CAMPUS HEALTH SERVICE

Please seek take advantage of our Health Services for the following:

- Acute illness care
- Health Promotion and Wellness Care
- Health Maintenance Monitoring
  - Weight and Height
  - Body Mass Index (BMI)
  - Blood Pressure
  - Blood Sugar
  - Urinalysis
- Immunisation / Referrals
- Women's Health
- General Health Counselling and Referrals
- Self Care Station
- Self-Monitoring, Education and support
- Other services sourced as needed

### COUNSELLING SERVICES

Counselling services facilitate students' personal and academic growth and development. Professional Services are available through personal and group counselling to help students explore effective ways to manage the problems and pressures in their personal lives.

Records that are the result of private counselling sessions shall be kept confidential and secure by the Student Success Centre. The Centre retains these confidential records for three years, at which time they are destroyed. Access to information contained within these records must be granted by the Director of the Student Success Centre, who makes every effort to protect privacy rights unless in his/her professional judgment one or more of the following conditions exists: there is a risk of, the student harming him / herself or being harmed, another person being harmed and/or a serious crime being

## IX. GETTING AROUND CAMPUS

H. Lavity Stoutt Community College has a Main Campus which is located at Paraquita Bay, Tortola. Buildings on the Main Campus include the Main Building, Academic Services Building, Health Services Building, Bookstore, The Learning Resource Centre, Student Success Centre, Eileene L. Parsons Auditorium, Mobile Units, Cafeteria, the Centre of Applied Marine Studies and the Culinary Arts Centre.

The Main building houses administrative offices, information technology, facilities, classrooms, computer laboratories, science laboratories, faculty lounge, conference room, distance learning facilities and an Atrium.

The Academic Support building houses the Registry Office, Fiscal Services, cashier, faculty offices, academic administrative offices, desktop publishing, a photocopying room and the media room.

The Health Services Building houses classrooms, faculty offices and the healthcare unit.

The Centre for Applied Marine Studies houses a Maritime Museum, marine laboratories, technical laboratories/workshops, classrooms, workforce administrative offices, Financial Services Institute, and a conference room.

The Culinary Arts Centre houses faculty offices and kitchen laboratories and a classroom.

HLSCC is easily accessible by public transportation.

**LEARNING RESOURCE CENTRE:** Located at the HLSCC Paraquita Bay Campus, the Learning Resource Centre (LRC) serves as the main College library and houses over 25,000 books and other information resources and carries over 2,000 periodical subscriptions. Its holdings provide support for both academic and technical programmes. The HLSCC LRC services include: general lending, reference and referral services, a small collection on Virgin Islands History, Caribbean materials, the Island Resources Foundation Collection (environmental and social sciences topics) and a Special Collection named in memory of the College's founder the Hon. H. Lavity Stoutt. In addition to traditional library facilities, the LRC also offers access to electronic resources via cyberspace, photocopying, conference room facilities and audiovisuals for individual and class use.

### VIRGIN GORDA CENTRE

The Centre is staffed by a Director and a small team of administrators and faculty. All College students can access the facility, which includes classrooms, a computer laboratory, library/bookstore, multi-media room, distance learning facilities and a Student Centre. Selected courses are delivered via video-conferencing but most courses are taught in the classroom by fulltime and adjunct faculty.

The Centre can be reached at:

Telephone: (284) 495-5251, (284) 494-4994 or  
(284) 852-7000 Ext. 2100  
Facsimile: (284) 495-6686

## V. REGISTRATION PROCESS

Once accepted to the College, and/or all outstanding financial obligations have been cleared, students may register for courses, following the 3-step registration process: Advisement, Registration, Payment (ARP).

### STEP 1 – ADVISEMENT

1. View the Course Section Schedule to determine availability of required courses and courses of interest.
2. Discuss your semester preferences which correspond with your approved programme or degree audit or semester guide with your academic advisor, inserting first choices and alternatives on your registration form, and acquiring your advisor's signed approval.
3. The normal course load for a full-time student is 12 to 16 semester hours. Students who wish to enrol in more than 16 hours must obtain the written approval of the relevant Dean.

### STEP 2 – REGISTRATION

1. Register for approved courses during published registration dates.
2. Registration takes place on a first-come first-serve basis; where preferred courses are full students should choose approved alternate courses, or request to be added to the wait list.
3. Waitlisted student will have first preference if seats become available, however, wait listing does not guarantee entry to a course. Only students who obtain course entry from the wait list will be notified.

### STEP 3 – PAYMENT

Registration is not complete unless tuition and fees are paid. Tuition and fees are separate charges, both of which are payable at the time of registration. Any student who has pre-registered and has not paid the tuition and fees by the first day of regular registration will be withdrawn from the classes. Any student who registers during the regular period must make a payment at the time of registration. Failure to do so will void the registration. Students with outstanding tuition balances and financial concerns can contact the Fiscal Services Department prior to the first day of classes. Student Fees are non-refundable.

### ADDING/DROPPING A COURSE

Students who have registered for a course(s) may subsequently require a change. To add a new class to their current schedule, students must meet with the assigned advisor for approval. If a student desires to drop a class from the current schedule prior to the commencement of classes, only the signature of the advisor is needed. If however, classes have already been in session, the student will require the signatures of the lecturer and the advisor to complete the form. If the advisor declines to grant permission, students may appeal to the Academic Dean for final determination. Students are advised to monitor and adhere to the stated deadlines.

## REFUND POLICY

When a student withdraws from a course, only a portion of the tuition is refunded. The schedule for refunds is as follows:

FALL AND SPRING SEMESTER		SUMMER TERM	
1st week	90% refund	2nd day	90% refund
2nd week	75% refund	3rd day	75% refund
3rd week	50% refund	4th day	50% refund
4th week	25% refund	5th day	25% refund
after 4th week	NO REFUND	after 5th day	NO REFUND

## OFFICIAL REGISTRATION AND COURSE MEMBERSHIP

An official registration is the acceptance by the Registrar and by the Bursar of an individual's course registration form with the appropriate amount of tuition and fees. Students are not members in any course or class until their names appear on the official class roster or the lecturer has received official evidence of registration from the Registrar. The students remain members of a class until grades are reported or until they withdraw from the course or until if for any reason they are suspended from class. Students are considered present once they have reported to the class.

## STUDENT REGISTRATION ASSISTANCE

In selecting courses, students can benefit by making contact with at least the following representatives of the College: (a) the student's advisor who should be consulted before registration and before any change in registration, and whose approval is necessary in each case; (b) the Registrar whose approval is necessary in connection with the registration and each change; (c) the student may appeal the advisor's or the Registrar's decision to the Academic Dean.

## TUITION AND FEES

Tuition and Fees are separate charges. All students are assigned to a specific category, based on BVI status which specifies what level of tuition the student is charged. Fees are standard for all students. Some fees, such as Science Lab Fees are refundable if a student withdraws from a class. Student Fees, however, are non-refundable.

## GRADE POINTS (G.P.) 1.0-4.0

The numerical value of 1.0 – 4.0 assigned to the letter grades D - A+. Grades or Grade Points represent the achievement of a student within a course for a credit course.

The result of the sum of quality points divided by the sum of semester hours in one semester is the student Grade Point Average (GPA). This figure represents the average achievement of a student within one semester and is shown within the SEMESTER TOTALS of the Student Grade Report. (The average achievement of the overall study is shown as TOTALS TO DATE in the Student Grade Report.)

## EXAMPLE

Course	Grade	Grade Point	Credit Hours	Earned Credits	Quality Points	Grade Point
<b>Semester 1</b>						
BUS 110	B+	3.0	3	3	9	
ENG 104	C+	2.0	3	3	6	
MAT 110	A	4.0	4	4	16	
Totals			10	6	31	3.10
<b>Semester 2</b>						
SPA 100	A-	4.0	3	3	12	
CSC 104	B	3.0	3	3	9	
Totals			6	6	21	3.50
Cumulative	Totals		16	16	52	3.25

**REPORTING REVISION OF GRADES:** Grades are due within seven days after the close of the regular scheduled examination period at the end of each semester under normal circumstances. Grades shall be validated and made official by the Academic Dean. Once the grades are recorded as official, grade reports or transcripts are issued from the Registry.

In cases where an error has been made and a revision is needed, the lecturer must complete a change of grade form and attach a written statement of the facts in the case for submission to the Academic Dean. A copy of the statement is forwarded to the Registry, and should be placed in the student's file. This new information should be the basis for a corresponding correction in the record. Grades will not be revised after the end of the subsequent semester in which the examination was given.

## REPEATED COURSES

Students receiving an "F" in a course are allowed to repeat the course twice to receive a satisfactory grade. The student is responsible for notifying the Office of the Registrar when a course is repeated.

## VIII. GRADING SYSTEM

When requirements for each course are satisfactorily completed, credits and grades are assigned. The quality of performance is indicated by the grade given at the end of the semester.

GRADE		GRADE POINTS	PERCENT RANGE
A+	Superior	4.0	100%
A	Outstanding	4.0	95 – 99%
A-	Excellent	4.0	90 – 94%
B+	Very High	3.0	85 – 89%
B	High	3.0	80 – 84%
B-	Good	3.0	75 – 79%
C+	Above Average	2.0	70 – 74%
C	Average	2.0	65 – 69%
C-	Below Average	2.0	60 – 64%
D	Weak	1.0	54 – 59%
F	Failure	0.0	53% and Under
I	Incomplete	0.0	
W	Withdrawn	0.0	
WP	Withdrawn Passing	0.0	
WF	Withdrawn Failing	0.0	
WA	Administrative Withdrawal		
Q	Dropped by President's Permission	0.0	
AU	Audited	0.0	

"I" is permitted if a student is unable to complete the work of the course within one semester for a valid reason such as illness, death in the family, an emergency, etc. It is not intended as a substitution for an "F" and does not entitle the student to attend a class during a subsequent semester. An incomplete must be made up by the end of the next semester or it will be converted to an "F" automatically.

"W" indicates withdrawal from the course.

"WA" indicates that a student was withdrawn for administrative reasons.

"WP" indicates the student is doing work that qualifies for a passing grade at time of withdrawal.

"WF" indicates the student is doing failing work at time of withdrawal.

"AU" indicates the student audited the course and was not required to participate in taking exams in the course. All required fees must be paid, regular attendance and completion of class assignments expected. No grades or credits will be issued. On transcript and cumulative records only "AU" will be recorded and this will only be done after requirements are fulfilled.

"Q" indicates the student was withdrawn from the course at the behest of the President.

Skills and Enrichment courses which are non-credit are given:

- P Pass or Permission to move to credit course, or
- F Failure

## VI. CLASSIFICATION OF AWARDS

### Associate Degree Programmes

1. Sixty (60) credit hours are required as a minimum for the Associate Degree Programmes. The student must successfully complete all courses for the degree of choice, having obtained no grade lower than a C- for the programme requirements as outlined in the College Catalogue.
2. The student must attain an HLSCC cumulative grade point average of a least 2.0.
3. A student must complete a minimum of 50% of the required courses at HLSCC in order to receive a degree from the College.

Types of Associate Degrees offered and the range of credits are as follows:

- Associate of Arts, 60 – 63 credits
- Associate of Science, 60 – 63 credits
- Associate of Applied Science, 60 – 68 credits

### Certificate of Achievement Programmes

1. Fifteen (15) credit hours are required as a minimum for the Certificate of Achievement. The student must successfully complete all course for the certificate having obtained no grade lower than a C-, except where a grade of C is required.
2. The student must attain an HLSCC cumulative grade point average of at least 2.0
3. A student must complete a minimum of 50% of the required courses at HLSCC in order to receive a certificate from the College.

Credit hours for these certificates range from 15 – 24.

## VII. GRADUATION

**A Deans' List**, issued at the end of each semester, contains the names of part-time students who have earned a 3.40-3.74 grade point average and earned 6-11 credits. A **Presidents' List**, issued at the end of each semester, contains the names of part-time students who have earned a 3.75-4.0 grade point average and earned 6-11 credits

**ACADEMIC HONOURS:** In recognition of superior academic standing, the College awards honours to students at the end of each semester, and at graduation.

**CANDIDACY FOR DEGREES:** During the Fall Semester, students are invited to apply for graduation at the Registry. When a student applies for graduation, the Registrar shall receive the applications, and prepare subsequent to the deadline, a list of students applying for graduation, and the certification sought. At the beginning of the Spring semester, the Deans in collaboration with Department Heads, prepare a preliminary list of potential candidates for graduation. This list will comprise all candidates that have completed or are due to complete requirements for graduation from their respective programmes. Applicants are then informed, by letter, of their status regarding their eligibility for graduation. The Academic Dean shall present the list of acceptable candidates to the President's Cabinet for conditional approval at least eight weeks before graduation. The final graduation candidate list is submitted to the President's Cabinet for final approval one week before graduation. The approved list of candidates is then posted, using Student ID numbers only, on campus bulletin boards and the Intranet.

### GRADUATION HONOURS

In recognition of superior academic standing the College awards honours to graduates. Graduating students are awarded the following on a cumulative basis:

- *cum laude* 3.40 – 3.74 cumulative grade point average,
- *magna cum laude* 3.75 – 3.89 cumulative grade point average
- *summa cum laude* 3.90 – 4.0 cumulative grade point average



### GRADUATION REQUIREMENTS

Students' enrolled in certificate and degree programmes must satisfy certain requirements to qualify for graduation. In addition to the academic qualifications outlined below, students must meet other obligations as determined by the College in order to participate in graduation activities, and/or receive their degrees or certificates. Typical examples include fulfilment of all financial obligations, return of library material, and completion of required tests and surveys.

**SEMESTER HONOURS:** A Deans' List, issued at the end of each semester, contains the names of full-time students who have earned a 3.40-3.74 grade point average and earned a minimum of 12 or more credits. A Presidents' List, issued at the end of each semester, contains the names of full-time students who have earned a 3.75-4.0 grade point average and earned a minimum of 12 or more credits.

**TRANSCRIPTS:** An official transcript shall be issued upon written request of the student and payment of the necessary fee, provided the student's account is up to date. Official transcripts shall be sent directly to other colleges and universities, employers, agencies, etc. A student copy will be issued upon request and payment of the requisite fee but will be stamped as "released to student."

### PHI THETA KAPPA HONOUR SOCIETY

The Beta Omicron Sigma chapter of Phi Theta Kappa Honour Society was chartered on May 28, 2006 with 31 students. Today, the Beta Omicron Sigma chapter has seven advisors and over 50 members. The Chapter requires members to have at least 12 hours of degree course work and a minimum GPA of 3.6. However, to sustain membership, students must maintain a minimum GPA of 3.5. In addition to receiving the golden key membership pin and having membership noted on their transcripts, members have the opportunity to apply for transfer scholarships to a number of educational institutions affiliated with Phi Theta Kappa.

### ACADEMIC WARNING, ACADEMIC PROBATION AND ACADEMIC SUSPENSION

All students are required to meet certain academic standards. Academic warning, academic probation and academic suspension policies are designed to provide careful supervision of the programme of study and progress of the student. Failure to meet standards will result in a student being placed on academic warning, academic probation, or academic suspension. The minimum satisfactory grade point average at the College for normal progress and graduation is an overall "C" average (2.00 GPA) on all work taken at the College.