

Syllabus: ACCTNG 2400, Spring, 2021 Fundamentals of Financial Accounting

About the Instructor

Contact information:

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Virtual Office Hours: via Zoom from 1:45-3:00 pm on Tue/Thu
or by appointment via Zoom

In-Person Office Hours: Not possible this semester



Welcome

Welcome to Fundamentals of Financial Accounting! I'm looking forward to working with you this semester. In this course, you'll learn about how business people think and talk about companies' financial health and performance. You'll work with the foundational language and processes used by virtually everyone in business. You'll also learn about how investors decide where to invest their money, and some of the key things business owners need to be on top of to be successful.

Instructor Bio

Teaching is a second career for me. I joined the faculty at UMSL after 25 years at Anheuser-Busch. After earning a B.A. in English from the Univ. of Illinois in Urbana, I began my career as a technical writer at a steel company before joining Anheuser-Busch. I progressed through a number of leadership roles in IT, brewery and marketing administrative operations, and accounting. Along the way, I completed Masters degrees from UMSL in both Information Systems and Accounting.

One difference between me and most accountants, is that I didn't start out my career to be an accountant. I sometimes say that before I was educated, I learned accounting in the streets. I worked in IT for a number of years (including managing \$30M+ IT budgets). I was fortunate to work with some very good accountants, who shared their knowledge with me. Eventually, I learned enough by doing it to begin managing accountants. I decided since I had become an accountant I should know why I was doing things, so I went to UMSL in the evenings to learn accounting.

A common thread running through my career has been leadership of new or significantly changing organizations, business processes, and systems. I realized that I loved helping people to learn, to figure out the core objectives and underlying relationships in a "messy" challenge, and to develop plans and methods to succeed together. As a teacher, I get to work every day with students encountering those same exciting experiences of exploration and accomplishment.

Teaching Philosophy

I believe that real learning requires focused effort. Learning is something you do, not something you receive. So, my goal is not to eliminate the need for you to struggle, but to encourage and guide you to make your efforts productive. I also recommend that you enlist learning partners in this class to share the learning load and the accomplishments.

Teaching Assistants

This course will be supported by a Graduate Assistant (GA) and two Active Learning Assistants (ALA). An ALA is an undergraduate student who successfully completed this course, and has been hired to assist you and your classmates throughout the semester. The ALAs will learn about teaching strategies,



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6. Media player such as [VLC Media Player](#).
7. [Adobe Flash player \(free\)](#)
8. [Adobe Reader or alternative PDF reader \(free\)](#)
9. A webcam and/or microphone is **highly recommended**.

Course Description: *(from the University Bulletin)*

Prerequisites: MATH 1030 and completion of 27 credit hours. MATH 1030 may be taken concurrently. This is a one semester course in financial accounting theory and practice. The primary emphasis is on the corporate financial statements of income, financial position and cash flow-their content and interpretation; and the impact of financial transactions upon them.

Goals of the Course: After successful completion of this course, a student will be able to recognize, understand and apply the following key Financial Accounting concepts:

- The basic accounting equation
- The need for and application of accrual vs. cash basis of reporting
- The Balance Sheet structure and elements: Assets, Liabilities, and Equity
- The Income Statement structure and elements: Revenues and Expenses
- The Statement of Cash Flows and three types of activities: Operating, Investing and Financing
- The relationships among the financial statements

**** General Education:** This course meets the UMSL General Education requirement for the Social Sciences area by helping students to understand: (1) the importance of business as the primary means by which goods and services are provided in human societies, and (2) how accounting terms and methods are used to evaluate and communicate the financial health and performance of businesses.

How to Succeed in This Course

The course will be presented through a combination of readings, videos, discussions, homework problems, projects and exams. Following the initial “Start Here” and “Technology Support” modules, the course activities are organized in eight content modules, mostly following the chapter organization of the textbook. Questions from students are always encouraged. I will post assignments and grades on Canvas.

Active reading of the textbook and active studying of video lecture assignments is a key to success. As in any Accounting course, doing lots of practice is key to success. The graded homework problems should be considered a minimum amount of practice; you are highly encouraged to do additional practice problems to challenge your understanding and ability to answer timely on timed exams.

My role, along with our teaching assistants, is to guide and assist you in the learning process. Discussions and videos are meant to supplement reading assignments—not replace them. In addition, the assigned problems provide examples of practical accounting problems and solutions but cannot represent all the situations one may encounter. Success in this course requires you to spend focused time reading actively, studying video lectures, working the group exercises and homework problems, and studying for exams.

Exams:

The examinations will consist of multiple choice questions and problems using the online Connect homework management system.

Taking online exams during the exam time window is required. Under certain unusual circumstances, a student may be excused from an exam if: (1) it is for a legitimate, unavoidable, and verifiable reason, (2) the student discusses the situation in advance with the professor, and (3) the student presents independent written documentation of the situation (e.g., from your doctor or employer).



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Following are the exams for the course:

Initial Exam (50 points) – After module 1, we will have an initial exam worth 50 points.

Midterm Exams (300 points) – We will have 3 additional midterm exams during the semester, each worth 100 points.

Final Exam (100 points) – There will also be a required 100-point comprehensive online Final Exam.

All exam scores count toward the final grade. If the student's score on the final exam is higher than one of the 3 (100-point) midterm exams, the final exam score will replace the lowest midterm exam score (it will count double in this case). If the final exam score is the lowest grade, it will only count once. If a student is excused from an exam (see explanation below), the final exam score will replace that excused zero since it is the lowest other exam score. If the absence is not excused (see explanation above), the resulting zero score will not be replaced by the final exam score. Any exam score for which a "zero" is assigned due to an academic integrity violation is not eligible to be replaced by the final exam score.

Assignments:

- **Reading** – Textbook reading assignments are provided in Canvas to let you know when you should have completed reading the appropriate textbook sections. The topic videos and video discussions will supplement the reading with different examples focused on the key concepts and processes; they will not include everything discussed in the reading. On homework, projects, and exams, you will be responsible for all material—including information only discussed in the reading assignments.
- **Topic Videos with Quizzes** (70 points) – For most topics (in addition to reading), there will be topic videos assigned in the McGraw-Hill Connect system. These videos replace traditional classroom lectures so we can work together in the class to apply and discuss the key concepts. That means you must study them actively (take notes, repeat sections as needed to ensure understanding, etc.). Each assignment will typically include 2-3 videos, each averaging about 10 minutes. After each video you will be asked to answer 3 multiple-choice questions to check your understanding of the topic. You will get 2 attempts to answer the questions; 10% will be deducted from the second attempt so you should try to do your best on the first attempt.
- **Connect Homework Assignments** (110 points) – Online homework assignments will use McGraw-Hill's Connect Accounting online assignment site. In general, read the instructions for each question carefully—Connect can be picky about how you format your response (number of decimal places, negatives indicated by parentheses or minus sign, ratio vs. percent, etc.). You will get 3 attempts at each assignment. After the first attempt, you will be told which items are correct or incorrect. Before beginning the second attempt, reread the question instructions (especially the **bold, red** sentences) to make sure you understood the question and formatted your response properly. Then review the textbook, videos, classroom activities, practice problems, etc. to sharpen your understanding before beginning additional attempts. As long as you complete each homework assignment by the due date with a best score of at least 80% of the available points, I will award you full credit for the assignment. I will not adjust scores under 80%.

Assignments are all published well in advance of the due dates. The due date is not intended to be the day you work on the assignment—it is the last day it will be available. You are responsible to begin assignments early enough to accommodate any system or Internet downtime (unless there is a rare, prolonged Connect outage, for which I will adjust for the entire class). I will not extend due dates for individual students because of last-minute problems. Do your own work! Homework is one of the



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most important tools for you to learn the material. Taking shortcuts on the homework will invariably cost you far more points on your exam performance.

Once you are enrolled in the class, you will be registered in the course’s Connect site using your UMSL email address as your Connect ID. You will need to follow the “McGraw Hill Connect” link from our Canvas section to register the connection between Canvas and Connect. Once this connection is registered, you can navigate freely between the two accounts and your scores will transfer automatically to the Canvas grade book. This score transfer is not instantaneous—I have to manually adjust scores over 80%, which I do periodically.

- **Projects** (100 points) – During the semester, I will publish three projects which will give you the opportunity to bring together many of the topics in the course. As part of modules 3 and 5, you will complete an accounting cycle project using many of the concepts you have been learning in the course. During module 8, you will complete a project to find, analyze, and discuss the financial statements of a real company.
- **Canvas Discussions** (40 points) – For each module (beginning with the Start Here module), I will begin a graded Canvas discussion on a topic relevant to the module. You must participate with a thoughtful original post and thoughtful replies to at least two other students within each module. Of course, you are also encouraged to start discussions on other relevant topics or reply at any time. I will not respond to each post but will be monitoring each discussion.

I use a very simple rubric to grade discussions (shown below)—no partial credit; either it is sufficiently thoughtful and professional, or it is not.

Grading Rubric for Discussions			
Criteria	Ratings		Pts
Followed directions	1 pt - Yes	0 pts - No	1 pts
Original post	2 pts - Meets Expectations	0 pts - Does Not Meet Expectations	2 pts
Reply	2 pts - Meets Expectations	0 pts - Does Not Meet Expectations	2 pts
<p><i>Note: “Does Not Meet Expectations” means either is not sufficiently thoughtful to merit points, or is not relevant, or is unprofessional. Your post must extend, provide your own example, thoughtfully disagree, pose a thoughtful question, or otherwise contribute beyond course materials.</i></p>			
<p>Online Discussion Protocol:</p> <ul style="list-style-type: none"> • Participation in the course should maintain a positive work and learning environment, as outlined in the UM Collected Rules & Regulations, 330.080 • Postings should be a minimum of three sentences, or one short paragraph, and a maximum of two paragraphs. • Responses should be well written with proper punctuation, spelling and grammar. • Avoid short one-phrase postings, for instance, “I agree,” unless accompanied by supporting statements from the readings or prior knowledge (work and life experience). • Stay focused on the topic. • Ask questions; challenge postings that lack supporting evidence or present incorrect information. • Encourage further discussion by building on current threads. • Check your postings for responses from others and respond in kind. • Use proper “netiquette” (described elsewhere in this syllabus). 			



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Professionalism & Integrity (30 points) – I will assign grades for Professionalism and Integrity. The best way to ensure a good learning experience (as well as a high grade) is to contribute to discussions and activities. Ask questions, answer questions, contribute information from sources or experiences beyond assignments, share your own ideas. We want to hear from you! Professionalism also includes listening to and showing respect for the opinions and efforts of others, including the instructors and your classmates. See “Online Class Netiquette/Behavior” later in this syllabus.

Because of its importance to accounting, academic integrity will be a component of your course grade. I expect most students to receive full points for academic integrity. However, if I learn that a student has engaged in dishonest behavior, I will assign a 0 for the grade on the exam or assignment involved. In addition, all students involved will forfeit all academic integrity points. Any student who drops the course after engaging in dishonest behavior will be assigned a failing grade. Also refer to the section within the course policies titled, “Academic Integrity/Plagiarism.”

Instructional Technology: The following tools will support the instructional strategies for this course:

- Connect Accounting (McGraw-Hill’s online adaptive Ebook and homework manager)
- Kaltura and Panopto video mini-lectures, published within Canvas
- Canvas discussions
- Zoom videoconferencing
- MS Excel spreadsheets

Assessment/Grading

Grade Composition:

Assignments:	Topic Videos with Quizzes	70
	Canvas Discussions	40
	Connect Homework Assignments	110
	Projects (3)	100
Exams:	Initial Exam (50 pts)	50
	Midterm Exams (3 at 100 pts each)	300
	Final Exam (100 points—see explanation below)	100
Professionalism and Integrity:		<u>30</u>
Total Points:		800

See additional information about each of these items in the “Course Approach” section below. Letter grades will be determined based on total points earned, distributed as follows:

A	744.00 – 800.00	B-	640.00 – 663.99	D+	536.00 – 559.99
A-	720.00 – 743.99	C+	616.00 – 639.99	D	504.00 – 535.99
B+	696.00 – 719.99	C	584.00 – 615.99	D-	480.00 – 503.99
B	664.00 – 695.99	C-	560.00 – 583.99	F	< 480.00

Grading Scale: The UMSL Grading System is based on a four-point scale, as follows:

UMSL Grading System			
A = 4.0	B- = 2.7	D+ = 1.3	EX = Excused
A- = 3.7	C+ = 2.3	D = 1.0	DL = Delayed
B+ = 3.3	C = 2.0	D- = 0.7	FN = Failure/Non Participation
B = 3.0	C- = 1.7	F = 0	



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Feedback and Grading Timeline: My intent is to respond to email (and Canvas inbox) messages within 24 hours on weekdays. I often respond on weekends as well, but will not necessarily as quickly. Discussion board grades will be returned, with rubric feedback, within 72 hours of the discussion due date. Other assignments that require manual grading may take longer to grade. You can find grades in the Grades button on Canvas. If there is a rubric attached to the assignment, you can click your score to see my feedback on the rubric.

Course Schedule (subject to modification)

Listed below is a summary of the key dates in the course. Details of all the activities in each module (with an estimated time to complete, course points, and due date) are available in the “Module Introduction and Overview” page that appears at the top of each module.

“Start Here” Module Due Date

- Welcome, Videos/discussion 1/21
- Orientation videos 1/22

Module 1 (Ch. 1 – Overview of Financial Accounting) Due Date

- 2 Reading assignments 1/22, 2/1
- 3 Connect Video/quiz assignments 1/25, 1/27, 2/1
- Connect Homework assignments 1/29, 2/3
- Discussion 2/7

Exam #1 (Ch. 1) will be on Tue., Feb. 9; you must start between Noon and 1:00pm.
It will be online on Connect and time will be limited to 60 minutes.

Module 2 (Ch. 2 – The Accounting Cycle and Accrual-Based Accounting) Due Date

- 2 Reading assignments 2/12, 2/16
- 4 Connect Video/quiz assignments 2/12, 2/16, 2/19, 2/23
- 2 Connect Homework assignments 2/18, 2/25
- Discussion 2/28

Module 3 (Ch. 3 – The Double-Entry Accounting System) Due Date

- 1 Reading assignment 2/26
- 2 Connect Video/quiz assignments 2/28, 3/2
- 2 Connect Homework assignments 3/3, 3/7
- Discussion 3/7
- Project 1 – Accounting Cycle 3/7

Exam #2 (Ch. 2-3) will be on Tue., Mar. 9; you must start between Noon and 1:00pm.
It will be online on Connect and time will be limited to 75 minutes.

Module 4 (Ch. 4 – Accounting for Merchandising Businesses) Due Date

- 1 Reading assignment 3/12
- 3 Connect Video/quiz assignments 3/14, 3/16, 3/19
- 2 Connect Homework assignments 3/18, 3/23
- Discussion 3/21

Module 5 (Ch. 5 – Accounting for Inventories) Due Date

- 1 Reading assignment 3/22
- 1 Connect Video/quiz assignment 3/24
- 1 Connect Homework assignment 4/6
- Discussion 3/26
- Project 2 – Merchandising 4/6



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Exam #3 (Ch. 4-5) will be on Thu., Apr. 8; you must start between Noon and 1:00pm.
It will be online on Connect and time will be limited to 75 minutes.

Module 6 (Ch. 6-8 – Cash, Receivables, and Long-Term Assets)	<u>Due Date</u>
• 3 Reading assignments	4/11, 4/13, 4/15
• 2 Connect Video/quiz assignments	4/13, 4/16
• 2 Connect Homework assignments	4/18, 4/23
• Discussion	4/18
Module 7 (Ch. 9-11 – Liabilities and Business Ownership)	<u>Due Date</u>
• 3 Reading assignments	4/19, 4/22, 4/27
• 3 Connect Video/quiz assignments	4/20, 4/23, 4/28
• 2 Connect Homework assignments	4/28, 5/4
• Discussion	4/25
Module 8 (Ch. 12-13 – Analyzing Financial Statements)	<u>Due Date</u>
• 1 Reading assignment	4/30
• 1 Connect Video/quiz assignment	5/2
• Discussion	5/3
• Project 3 – Financial Statements	5/2

Exam #4 (Ch. 7-12) will be on Thu., May 6; you must start between Noon and 1:00pm.
It will be online on Connect and time will be limited to 75 minutes.

Final Exam (Comprehensive, but emphasizing chapters 1-4) will be on Thu., May 13; 10:00-Noon in compliance with UMSL's final exam schedule. It will be online on Connect and time will be limited to 75 minutes.

Online Class Netiquette/Behavior

- **Be self-reflective** before you post an emotional response and reread what you have written to be sure it is positive. Think of your comments as printed in the newspaper. Your online comments will be seen, heard and remembered by others in the class.
- **Use effective communication.**
 - Avoid the use of all caps or multiple punctuation elements (!!!, ??? etc).
 - Be polite, understate rather than overstate your point, and use positive language.
 - If you are using acronyms, jargon or uncommon terms, be sure to explain them so everyone can understand and participate in the discussion.
- **Ask for clarification** to a point if you feel emotional from a classmate's post. It is likely that you misunderstood his/her point. This strategy will also help you step away from the intensity of the moment to allow for more reflection.
- **Sign your name.** It is easier to build a classroom community when you know to whom you are responding.
- **Foster community.** Share your great ideas and contribute to ongoing discussions. Consider each comment you make as one that is adding to, or detracting from, a positive learning environment for you and your classmates.



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- **Be constructive.** You can challenge ideas and the course content, but avoid becoming negative online. When you disagree politely, you stimulate and encourage great discussion. You also maintain positive relationships with others with whom you may disagree on a certain point.
- **Keep the conversation on topic** by responding to questions, adding thoughtful comments about the topics at hand. Online dialogue is like conversation. If there is a certain dialogue going on, please add to it, but if you have something new to say, please post it in another thread.
- **Define your terms.** When using acronyms or terms that are particular to your field (or new to our course), please define them for others.

Course Policies

Participation (expectations)

- It is vitally important that our course environment promote the respectful exchange of ideas. This entails being sensitive to the views and beliefs expressed during discussions whether in class or online. Please speak with me before recording any class activity, including on Zoom. It is a violation of University of Missouri policy to distribute such recordings without my authorization and the permission of others who are recorded.
- Your success in this course will heavily depend on your ability to communicate, engage and participate in all course activities. Successful completion of this course requires that a student keep up with all assignments, coursework and discussions. Timely participation in online discussions is a very important part of this course and participation in these discussions, and other activities as assigned, is not optional. You are expected to prepare and post to discussions in a timely manner consistent with the requirements contained within the course syllabus and discussion rubric.

If you are unable to participate in the scheduled class activity or discussions, you must notify the instructor within the week of that class module or discussion. **An unexcused failure to engage or participate with the class will be counted as an absence; unexcused absences may result in failure.** The instructor reserves the right to make judgment to accept and/or make-up assignments missed because of failed participation in the course activities.

Attendance Policies

- *Present* in class for online courses is determined by participation in an “academically related activity,” i.e. submission of an assignment, assessment or discussion forum posting. The last day of attendance is the last day a student is academically participating in the online course.
- Documentation that a student has logged into an online class is not sufficient by itself to demonstrate academic attendance.

Academic Integrity/Plagiarism

- You are responsible for being attentive to and observant of University policies about academic honesty as stated in the [University’s Campus Policies](#) and [Code of Student Conduct](#) found in the UMSL Bulletin
- Academic dishonesty is a serious offense that may lead to [probation, suspension, or dismissal from the University](#). One form of academic dishonesty is plagiarism – the use of an author’s ideas, statements, or approaches without crediting the source. Academic dishonesty also includes such acts as cheating by using any unauthorized sources of information and providing or receiving unauthorized assistance on any form of academic work or engaging in any behavior specifically prohibited by the faculty member (e.g., copying someone else’s answers on tests and quizzes). Unauthorized possession or distribution of academic materials is another type of academic misconduct. It includes the unauthorized use, selling or



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purchasing of examinations or other academic work, using or stealing another student's work, unauthorized entry or use of material in a computer file, and using information from or possessing exams that an instructor did not authorize for release to students. Falsification is any untruth, either verbal or written, in one's academic work. Facilitation is knowingly assisting another to commit an act of academic misconduct. **Plagiarism, cheating, and falsification are not acceptable.**

- All instances of academic dishonesty will be reported to the Office of Academic Affairs who will determine whether you will appear before the Student Conduct Committee for possible administrative sanctions such as dismissal from the university. The instructor will make an academic judgment about the student's grade on that work in this course. The campus process regarding academic dishonesty is [described in the "Policies" section of the Academic Affairs website](#)

Title IX Policies

Mandatory Reporting: Under Title IX, all UMSL faculty, staff, and administrators (with limited exception) are obligated to report any incidents of sexual harassment, sexual misconduct, sexual assault, or gender discrimination to the Student Affairs office and/or other University officials. This ensures that all parties are protected from further abuses and that victim(s) are supported by trained counselors and professionals. Note: There are several offices at UMSL (e.g., Counseling Services, Health Services, Community Psychological Service, Center for Trauma Recovery, and Student Social Services) whose staff are exempt from Title IX mandated reporting, when the information is learned in the course of a confidential communication.

Student Resources

Access, Disability and Communication

Your academic success is important. If you have a documented disability that may have an impact upon your work in this class, please contact Disability Access Services (DAS) immediately. Students must provide documentation of their disability to the office of Disability Access Services in order to receive official University services and accommodations. The staff is available to answer questions regarding accommodations or assist you in your pursuit of accommodations. Information about your disability is confidential. Once DAS reviews your medical documentation, they will provide you with the information and steps to inform me about the accommodations to which you are entitled. Your accommodations will begin as soon as we discuss your approved accommodations.

- 144 Millennium Student Center (MSC)
- Phone: (314) 516-6554
- Email: Tara Cramer, cramert@umsl.edu
- [Website: http://www.umsl.edu/services/disability/](http://www.umsl.edu/services/disability/)

Office of International Students and Scholar Services

If you have difficulty communicating in English with the instructor of this course, contact ISS.

- 362 Social Sciences & Business Building (SSB)
- Phone: (314) 516-5229
- [Email: iss@umsl.edu](mailto:iss@umsl.edu)
- [Website: http://www.umsl.edu/~intelstu/contact.html](http://www.umsl.edu/~intelstu/contact.html)

Student Enrichment and Achievement

SEA provides comprehensive support and intervention strategies that support your road to graduation!

- 107 Lucas Hall
- Phone: (314) 516-5300



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- Email: umslsea@umsl.edu
- Website: <https://www.umsl.edu/services/sea/>

Office of Multicultural Student Services (MSS) and the University Tutoring Center (UTC)

MSS provides comprehensive student retention services to diverse student populations; through their tutoring center, the MSS offers comprehensive tutoring services free to students at UMSL.

- 225 Millennium Student Center (MSC)
- Phone: (314) 516-6807
- Email: multicultural@umsl.edu
- Website: <https://www.umsl.edu/~mcraa/index.html>

More Student Resources are on the [Learning Resource Lab website](#).

Technical Support

Online Mentor Program

Online education requires different teaching, learning, and technology skills than those found in traditional face-to-face classes. We assist students with the online technology in Canvas and provide resources for studying and success in online classes.

- 598 Lucas Hall Phone: (314) 516-4211
- Email: onlinementor@umsl.edu
- Website: <http://www.umsl.edu/services/ctl/studentssupport/omp.html>

Canvas

If you have problems logging into your online course, or an issue within the course site, please contact the

Technology Support Center:

- Phone: (314) 516-6034
- Email: helpdesk@umsl.edu
- Website: <http://www.umsl.edu/technology/tsc/>

If you are having difficulty with a technology tool in Canvas, consider visiting the [Canvas Student Guides](#), which has overviews of each tool and tutorials on how to use them.

If you continue to have problems or just have questions, you can also contact the **Learning Resource Lab:**

- Phone: (314) 516-6704
- Email: lrl@umsl.edu
- Website: <http://www.umsl.edu/technology/lrl/>

VoiceThread

- Online Contact Form: <https://voicethread.com/support/contact/>
- Website: <https://voicethread.com/howto/>

Academic Support

The Writing Center

At the Writing Center, students collaborate with consultants on their writing. Students can make appointments to meet with writing consultants on campus, or to work online. Consultants work with lots of writing concerns: bigger issues such as clarity, developing ideas, and organization—or with other concerns



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such as grammar and academic citation. Students can also access more resources, including Turnitin, by enrolling into the Writing Center Canvas site.

- To find the WC course, click on Courses→All Courses. Then click to join the course
- Location: 222 Social Sciences and Business Building (SSB)
- Website: <https://www.umsl.edu/~umslenglish/Writing Center/>
- Appointments: <https://umsl.mywconline.com>

Math Academic Center (Math Lab)

The Math Academic Center offers free individual assistance on a walk-in basis to students needing help with any mathematics from basic math through calculus or any course involving mathematical skills.

- 222 Social Sciences and Business Building (SSB)
- Website: <http://www.umsl.edu/mathcs/math-academic-center/>