Syllabus: ACCTNG 3451/ACCTNG 5451, Spring Semester 2021
Accounting For Governmental and Not-for-Profit Entities

About the Instructor
Contact information:

Name: Professor Pamela Stuerke
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Email address: stuerkep@umsl.edu
Campus office: 213 Anheuser Busch Hall

Virtual Class Meetings (optional, highly recommended): By Zoom, Mondays, 6:00 – 7:15 p.m.
Office hours by appointment on Zoom or by phone. To schedule a time, please email with an assortment of times that you are available, and we will find a time that is mutually agreeable.
In-Person Office Hours: Because of the Covid-19 pandemic, in-person office hours will not be offered at a regularly-scheduled time. If it is important for you to meet with me in person, please contact me by email. We will make arrangements to meet in a setting where maintaining appropriate safety protocols is possible.
Preferred Communication: My preferred method of communication is email. I will respond to email sent from your campus email within 24 hours Monday through Friday, and within 48 hours on weekends.

Welcome
Welcome to Accounting for Governmental and Not-for-Profit Entities. In this course, we will explore accounting for two types of entities that are not for-profit corporations: state and local governmental entities and not-for-profit entities. These are entities that are part of the client base for many CPAs, and the frameworks used for preparing their financial statements differ from the corporate reporting model. These topics will encourage you to think about accounting in new ways, and will help you to develop your ability as an accounting professional. I hope that you will find these topics as interesting as I find them, and I hope that the course will support you as you prepare for the accounting profession, and for the CPA Exam.

This course relies on your understanding of material covered in the first two courses in the Financial Accounting and Reporting sequence.

Instructor Bio
This year is my fifteenth year as a faculty member at UMSL. For most of that time, I have taught Financial Accounting and Reporting II and III, Accounting for Governmental and Not-for-Profit Entities, and the professional research course in Financial Accounting. My research has focused on how financial analysts might use accounting information, on accounting regulation, and on development of teaching cases, which has supported my teaching. I’ve also previously been a faculty member at the University of Rhode Island and Case Western Reserve University. And many years ago, before I started on the road to become a professor, I worked in various accounting functions at Yellow Freight, Inc. and Marion Merrell Dow, both in Kansas City.

My doctoral degree in accounting is from Indiana University, my Master of Science in Accounting is from UMKC, our sister university, and my bachelor’s degree is in music from the University of Northern Colorado. I still play the piano and the pipe organ occasionally.
Teaching Philosophy
Accounting can be viewed both as a process, and as a way of communicating information about a business. In my teaching, I strive to support students in acquiring the ability to work through the process of accounting, and to communicate the results of a business or other entity to those who need that information.

Accountants analyze transactions and determine the appropriate accounting treatment for those transactions within the relevant accounting framework (e.g., US-GAAP, IFRS, Tax, or GASB). My teaching style is designed primarily to help you learn to follow the process of analyzing transactions and identifying the accounting treatment. The topics covered in this class are particularly suited to practicing that process. Yet I can only guide students in that process; facility with the process takes repetition. It’s like any learned skill – sports, cooking, music, math, second languages, knitting, writing – it takes practice, and it goes better with a teacher or coach.

What accountants do is solve accounting problems. In this class, with my guidance, you will practice solving accounting problems that you have not seen before, developing your ability to solve those new and different problems.

About this course:

Course Description:
This course provides a study of the principles of fund accounting and financial reporting for governmental and not-for-profit (NFP) entities. It examines how and why the processes and procedures of accounting used in governments and NFPs differ from those used by corporations. It addresses the concept of Other Comprehensive Bases of Accounting (OCBOA), and examines the application of that concept for state and local governments using fund accounting, and for private not-for-profit entities. This course will rely heavily on your understanding of financial accounting as it is applied to publicly-traded corporations. I assume that all students have sufficient mastery of the material in Financial Accounting and Reporting I and II (ACCTNG 3401 and 3402).

Goals of the Course:
The primary goals of this course are to provide an introduction to accounting for governments and not-for-profit entities, and to develop your ability to account for transactions, prepare the statements, and interpret financial reports of these entities. Governments and not-for-profit entities are among the clients of many CPA firms, and these topics are covered on the Uniform Certified Public Accountant Examination. Upon completion of this course, you will have the financial accounting knowledge to account for and audit transactions in these topics.

Course Prerequisites:
The prerequisites for this course are Mathematics 1030 and Accounting 3402, each with a grade of C- or better, a minimum 2.3 upper-division Accounting GPA, and a minimum 2.0 overall GPA. If you are unsure about whether you satisfy the prerequisites, meet with me or with an advisor in the College of Business Administration. If you fail to do so and do not meet these prerequisites, you may be dropped from the class after it is too late to register for another class.

Required texts:
Essentials of Accounting for Governmental and Not-for-Profit Organizations, 14th edition, Copley, McGraw-Hill, 2020, ebook and Connect through AutoAccess. Instructions and a link for registering for the ebook and homework platform are found in the Textbook page of the Start Here module on Canvas. The means of access has been chosen to attempt to minimize the cost to you while still obtaining high-quality materials with the availability of electronic homework.
Other course materials:
Financial statements for various governments and not-for-profit entities will be provided in Canvas. Assignments and supporting materials as provided on Canvas at no cost to students.

Time Requirements:
If this course were offered on campus, you’d be in class 2.5 hours/week plus travel time. The online version is no different in terms of expectations for your involvement. This is an active online course that requires 3 hours of your time each week in addition to the time it takes you to read the required materials, watch the videos, and complete the assignments. That means that you must plan to spend a minimum of 10-12 hours every week on activities related to this course. If you are worried about your preparedness for online learning, consider taking the Online Readiness Survey to help decide if an online course is right for you.

Technology Requirements:
As a student in an online course, you are expected to have reliable internet access almost every day. If you have computing problems, it is your responsibility to address these or to use campus computing labs. Problems with your computer or other technology issues are not an excuse for delays in meeting expectations and missed deadlines for the course. If you have a problem with technology, get help in solving it immediately. At a minimum, you will need the following software/hardware to participate in this course:

1. Computer with an updated operating system (e.g. Windows, Mac, Linux)
2. Updated Internet browsers (Apple Safari, Internet Explorer, Google Chrome, Mozilla Firefox)
3. Ability to navigate Canvas (Learning Management System)
4. Minimum Processor Speed of 1 GHz or higher recommended.
5. DSL or Cable Internet connection or a connection speed no less than 6 Mbps.
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.

How to Succeed in This Course
Each week, you will have a module in Canvas to complete. Most weeks, you will also have a reading assignment in your textbook and online homework. You may coordinate between the elements of the module and the textbook readings as best suits your learning style. Most weeks, the module will have (1) several brief recorded lectures and demonstrations, each followed by a short quiz that allows you to check your understanding of the recorded lecture, (2) an assignment to complete and submit, and (3) a quiz that allows you to demonstrate your mastery of the material. The module is set up so that each step must be completed in the order presented. Some of the assignments will allow you to solidify your understanding of financial reporting for governments and not-for-profit entities through the use of real financial statements, and others may require development of the solution to an accounting transaction or a brief business letter explaining the accounting for a transaction.

Zoom Class Meetings each week will begin with the opportunity for questions and answers about the week’s material. I will record that portion of office hours for posting. After you have asked your questions, you will be placed in Zoom Breakout Rooms. In those Breakout Rooms, you will be able to work in groups on the assignment for the week. I will be available to come into the Breakout Room to answer questions as you work together. For each week that you attend and actively participate in the group work in the Breakout Rooms, you will receive extra credit.
Tips for Success:

As much as possible, begin your work on the week’s material early, and spread it out through the week. This gives you time to process the new ideas you will encounter, and to assimilate the material. You may find that you will learn and accomplish more in under an hour a day than you will in 12 hours on the weekend.

Organize your study time in the way that best suits your learning style. Do you learn best by first watching the lectures or by first reading the text? Choose the one that works for you.

Join a study group in Canvas. Work together on the assignments. (Just make sure you turn in your own work.) You’ll strengthen and deepen your understanding of the material by working together.

Attend the Zoom Class if you can. You’ll learn from working with your peers in the class, and you’ll have the opportunity to get your questions answered. Success rates, measured as final grades without extra credit, were substantially higher for students who consistently attended the Zoom class than for those who did not.

Practice, practice, practice. The online homework on Connect is chosen to match the material in the lectures and assignments, and to support and reinforce your learning. You’ll have unlimited attempts, so spend the time you need to master the material. Practice is a key part of learning accounting.

When you are struggling with the material, ask questions. Bring your questions to Zoom Class Meetings, post your question in that week’s Q&A Discussion Board, email me with the question, or set up a time to meet virtually with me. I want to help you succeed, so please reach out to me.

Instructional Technology:

This course uses McGraw-Hill’s Connect as the Homework Manager and textbook provider. The additional tools that you will find useful in this course are Word and Excel, or equivalent word-processing and spreadsheet software.

If this is your first online course, it is recommended that you log into Canvas and complete the Online Course Overview listed in your Canvas course list. If you’ve already completed the orientation, you do not have to retake it but you can refer to it for helpful videos and tutorials about the technologies used in this course.

Assessment/Grading

Grade Composition:

<table>
<thead>
<tr>
<th>Course components</th>
<th>Percentage of Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mastery Quizzes</td>
<td>20%</td>
</tr>
<tr>
<td>Final examination</td>
<td>20%</td>
</tr>
<tr>
<td>CAFR Project</td>
<td>15%</td>
</tr>
<tr>
<td>Ethics and Internal Controls Case</td>
<td>5%</td>
</tr>
<tr>
<td>Assignments</td>
<td>15%</td>
</tr>
<tr>
<td>Check My Understanding Quizzes</td>
<td>10%</td>
</tr>
<tr>
<td>Online Homework</td>
<td>10%</td>
</tr>
<tr>
<td>Professional ethics and academic integrity</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
Tentatively, the scale for determining letter grades will be:

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Undergrad</th>
<th>Grad</th>
<th>Percentage</th>
<th>Undergrad</th>
<th>Grad</th>
</tr>
</thead>
<tbody>
<tr>
<td>92%-100%</td>
<td>A</td>
<td>A</td>
<td>72%-77.99%</td>
<td>C</td>
<td>C</td>
</tr>
<tr>
<td>90%-91.99%</td>
<td>A-</td>
<td>A-</td>
<td>70%-71.99%</td>
<td>C-</td>
<td>C-</td>
</tr>
<tr>
<td>88%-89.99%</td>
<td>B+</td>
<td>B+</td>
<td>68%-69.99%</td>
<td>D+</td>
<td>F</td>
</tr>
<tr>
<td>82%-87.99%</td>
<td>B</td>
<td>B</td>
<td>62%-67.99%</td>
<td>D</td>
<td>F</td>
</tr>
<tr>
<td>80%-81.99%</td>
<td>B-</td>
<td>B-</td>
<td>60%-61.9%</td>
<td>D-</td>
<td>F</td>
</tr>
<tr>
<td>78%-79.99%</td>
<td>C+</td>
<td>C+</td>
<td>below 60%</td>
<td>F</td>
<td>F</td>
</tr>
</tbody>
</table>

Which grading scale (undergraduate students or graduate students) applies to you is determined by your status in the university. University policies about grades differs between graduate and undergraduate students.

**Grading Scale:** The UMSL Grading System is based on a four-point scale. The grade value for each letter grade is as follows:

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

**Feedback and Grading Timeline:**
Assignments requiring online submission of a solution or completion of a series of discussion board postings and response will be graded and returned with feedback regarding correctness within 4 days after the submission deadline. Check My Understanding Quiz grades will be released immediately. Mastery Quiz grades turn-around will vary, depending on the type of questions on the particular quiz. The CAFR Project and the Ethics Case will be graded and returned with feedback regarding correctness and completeness within two weeks. Points for completion of online homework in Connect will be updated in Canvas occasionally throughout the semester. You can find your grades using the Grades button on Canvas.

**Information about Course Components:**

**Quizzes**
There are two type of quizzes included in your grade: Check My Understanding Quizzes and Mastery Quizzes. *Check My Understanding Quizzes* are brief quizzes with two or three objective-format questions that follow recorded videos. These quizzes are intended to help you assess whether you’re ready to move on to the next video, or whether you might benefit from watching the video again. You have two attempts for each of these quizzes. Each module contains several of these quizzes. *Mastery Quizzes* are longer quizzes that are intended to assess your mastery of the material in the module. You have one attempt for each of these quizzes. There is one Mastery Quiz in each module, and it is intended to assess your learning of the material in that particular module.

**Assignments**
There is one assignment at the end of each module. The structure of these assignments vary. Some assignments are accounting problems that are designed to extend your facility with the accounting techniques covered in the text and module. Others will require you to examine real financial statements and respond to specific questions. All assignments are designed to deepen your understanding of the material covered in the module.
CAFR Project
For this project, you will review and explore a Comprehensive Annual Financial Report (CAFR) for a city government. You will be provided with access to the CAFR and an Excel workbook containing checklists and questions as templates for your analysis. You will complete the Excel workbook using information in the found in that CAFR, and prepare a written report answering several questions about that CAFR. Take the time to carefully prepare your answers in the required spreadsheet templates, and start early. This project will allow you to integrate your understanding and strengthen your ability to apply the various topics we will study in Governmental Accounting.

Ethics and Internal Controls Case
This case presents a situation encountered by an auditor in the audit of a small not-for-profit entity. You will be asked to provide an analysis of the situation as it relates to weaknesses and violations of internal controls. This case will present you with issues faced by auditors when auditing small not-for-profit entities, and will deepen your understanding of issues faced by small not-for-profits in designing their accounting controls.

Homework on Connect
Access to your textbook includes access to the homework manager program Connect. Most weeks, you will have an assignment with exercises and problems to complete. These exercises and problems have been chosen specifically to allow you to practice the accounting concepts and procedures that you have just studied in the readings and lectures. You will have unlimited attempts to complete these exercises correctly.

Final Examination
The final exam will cover the entire course, and will include material from all modules. It will be available from Monday, May 10, at 8:00 a.m. until Thursday, May 13, at midnight.

Extra Credit
You may earn extra credit for attending the Optional Zoom Meetings and participating actively in the Breakout Room sessions, for 2 points per week you attend, assuming a point base of 1,000 points for the semester. If you attend all 14 sessions, you will increase your final percentage by 2.8%.

Professional Ethics and Academic Integrity
Academic integrity is essential in all university classes. It is especially important for those who hope to enter the accounting profession. While I do not expect to encounter instances of cheating in this class, you should be aware that I take academic integrity very seriously, and that there will be significant consequences if you are caught cheating. Ignorance will not be permitted as an excuse. Academic dishonesty is defined very clearly in the University Bulletin. 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. Any instance of academic misconduct will result in a grade of 0 for both the related assignment and the professional ethics component of the course. As University of Missouri policy requires, I will report incidents of academic dishonesty to the Office of Academic Affairs.

I expect that all work you submit for a grade, including all assignments, quiz submissions, and the final exam, will be your own work. You may study together, confer about homework and assignments, and discuss your assignment answers with others in the class, but ultimately the work must be your own. Copying or submitting the work of another, seeking assistance on quizzes and exams, providing unauthorized assistance to other students, and collaborating on quizzes and exams will be considered a violation of academic honesty.
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Your grade for Professional Ethics and Academic Integrity will be on a pass/fail basis, where a passing grade will receive 5% of your grade, and a failing grade will receive 0. Do yourself a favor — don’t let your academic record reflect poorly on your personal integrity.

**Course Schedule** (subject to modification)

<table>
<thead>
<tr>
<th>Semester Week *</th>
<th>Due date **</th>
<th>Major Assignments</th>
<th>Zoom Meetings***</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1, Module 1:</td>
<td>January 24</td>
<td></td>
<td>MLK holiday, no meeting</td>
</tr>
<tr>
<td>Week 2, Module 2:</td>
<td>January 31</td>
<td></td>
<td>January 25</td>
</tr>
<tr>
<td>Week 3, Module 3:</td>
<td>February 7</td>
<td></td>
<td>February 1</td>
</tr>
<tr>
<td>Week 4, Module 4:</td>
<td>February 14</td>
<td></td>
<td>February 8</td>
</tr>
<tr>
<td>Week 5, Module 5:</td>
<td>February 21</td>
<td></td>
<td>February 15</td>
</tr>
<tr>
<td>Week 6, Module 6:</td>
<td>February 28</td>
<td></td>
<td>February 22</td>
</tr>
<tr>
<td>Week 7, Module 7:</td>
<td>March 7</td>
<td></td>
<td>March 1</td>
</tr>
<tr>
<td>Week 8, Module 8:</td>
<td>March 14</td>
<td></td>
<td>March 8</td>
</tr>
<tr>
<td>Week 9, Module 9:</td>
<td>March 21</td>
<td>CAFR Project</td>
<td>March 15</td>
</tr>
<tr>
<td>SPRING BREAK</td>
<td>March 27-April 4</td>
<td></td>
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<tr>
<td>Week 10, Module 10:</td>
<td>April 4</td>
<td></td>
<td>March 22</td>
</tr>
<tr>
<td>Week 11, Module 11:</td>
<td>April 11</td>
<td></td>
<td>April 5</td>
</tr>
<tr>
<td>Week 12, Module 12:</td>
<td>April 18</td>
<td></td>
<td>April 12</td>
</tr>
<tr>
<td>Week 13, Module 13:</td>
<td>April 25</td>
<td></td>
<td>April 19</td>
</tr>
<tr>
<td>Week 14, Module 14:</td>
<td>May 2</td>
<td>Ethics Case</td>
<td>April 26</td>
</tr>
<tr>
<td>Week 15, Module 15:</td>
<td>May 9</td>
<td>Case discussion in the Zoom meeting.</td>
<td>May 3</td>
</tr>
</tbody>
</table>

* Most modules include reading assignments, homework, videos, quizzes, an assignment, and a Mastery Quiz.
** All module requirements and online homework are due at 11:59 p.m. on the date shown. All dates are Sundays.
*** All Zoom Meetings are optional, and take place on Mondays from 6:00 – 7:15 p.m.

**Course Policies**

**Course Modules**

- The course modules have been scheduled so that there is a specific module due each week of the semester, with the exception of the last week. The module for the week that precedes Spring Break is due at the end of Spring Break, allowing you an extra week to work on that material.
- The due date for each module is midnight on Sunday at the end of the module’s week. There are multiple graded elements within each module that are submitted individually, and can be submitted throughout the week.
- The modules are organized so that you will encounter the material in the order that will support your learning. Your success relies on you completing the modules on time.
- The modules are set up so that the elements of a module must be completed in order, or the remaining items in the module will not open. The modules are also set up so that you must complete the earlier modules before opening a new module. For example, the module for week 4, Governmental-type Funds Part 1, will not open until you have completed and submitted all items in Modified Accrual Accounting, Fund Balances, and Budgetary Authority, the module for week 3.
- Late submissions of any item will have 10% per day deducted from the points earned on that item. The maximum grade reduction is 50%.
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• Extensions and exceptions: I understand that circumstances in your life or your job may interfere with your ability to complete a module on a timely basis. Therefore, up to twice during the semester, you may request and automatically receive a two-day extension for all elements within a module. The only exceptions are the CAFR Project and the Ethics Case, which will not receive an automatic extension. To receive this extension, you must contact me with your request no later than Sunday at 5:00 p.m. of the week the module is due.

• In the case of illness or other emergency, please reach out to me. The sooner you reach out, the sooner I can begin to make appropriate arrangements for you.

Textbook and Homework on Connect
• Online Homework is through Connect. Most weeks of the semester, a homework assignment is due Sunday at 11:59 p.m. of the week of the topic. Weeks with no homework assignment are indicated on the Module Overview page found at the start of each module.
• The homework assignments are organized by textbook chapter. Each week’s homework is in its own assignment.
• Reading assignments from the textbook can be found on the Module Overview page that begins each module. The book chapters are found in Connect.

In the Case of Emergencies
In this time of risk and uncertainty, I understand that your personal circumstances may change. Your ability to stay on track toward your educational goals, both in this class and overall, is very important to me. If you should become unable to complete course requirements by the due dates for health reasons or other issues related to the current COVID-19 pandemic, please contact me immediately. I will make accommodations for your particular circumstances with appropriate documentation provided by you. Please remember that the sooner you contact me, the greater my ability to work with your circumstances.

Please stay informed about university policies, instructions and resources as they relate to the COVID-19 pandemic: https://www.umsl.edu/hcdas/coronaupdates.html.

I have made arrangements for another professor to have access to this course and all course materials to provide a back-up plan, should I become ill and unable to teach the course remotely and asynchronously.

In the case of any other documented emergencies, I will make appropriate adjustments to due dates to allow you to complete course materials.

Participation (expectations)
• The use of discussion boards in this course is to provide a venue for Q&A available for general course questions and in each module for specific questions. Student study groups are also able to create and use their own discussion boards. Professional communication, such as you would use in a business setting, is expected at all times. See below for guidance about “Netiquette” and Online Discussion Protocol. These behaviors will support you in your professional life. Begin practicing them now.

• If you have questions, please post them on the discussion boards. If are able to answer a question posted on one of the Q&A discussion boards, please do so. They are there to facilitate your interaction with your peers. I will periodically monitor the Q&A boards, and answer questions.
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- 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 and coursework.

Attendance Policies
- If you are unable to participate in the scheduled class activity, you must notify the instructor within the week of that class module or discussion. The instructor reserves the right to make judgment to accept and/or make-up assignments missed because of failed participation in the course activities.
- 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.

Withdrawal Policies
- Students may drop courses in MyView without instructor approval until the end of the 8th week of a semester. Students who wish to drop this course after March 15 but before April 19 will be given an "Excused" grade only if the student is earning a passing grade at the time the request is made. A student is earning a passing grade if the average of all quizzes, assignments, and online homework given to date is 60% or greater. If the student is not earning a passing grade, the grade assigned will be Excused-failing (EX-F). No one will be given an "excused" grade after April 19 at 5:00 p.m. Exceptions to this policy will be made only under extremely unusual conditions. Please note the above dates. Lack of awareness of these dates is not sufficient reason to grant an exception to this policy.

Online Discussion Protocol
- Participation in the course should maintain a positive work and learning environment, as outlined in the UM Collected Rules & Regulations, 330.080.
- Stay focused on the topic.
- Ask questions; politely challenge other postings that lack supporting evidence or present incorrect information, and extend the discussion.
- Encourage further discussion by building on current threads.
- Check your postings for responses from others and respond in kind.
- Use proper “netiquette”.

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 (e.g., !!!, ???).
  - 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.
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- **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.

- **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.

**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
- Website: 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
- Email: umslsa@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/studentsupport/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.
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 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/