

## Syllabus: ACCTNG 3401/5404, Spring, 2021 Financial Accounting and Reporting I

### About the Instructor

#### Contact information:

Name: Paul D. Van Wert

Phone number: 314-516-6147

Email address: [vanwertp@umsl.edu](mailto:vanwertp@umsl.edu)

Campus office: 205 Anheuser-Busch Hall

Virtual Office Hours: via Zoom from 5:00-6:00 pm on Tue  
or by appointment via Zoom

In-Person Office Hours: Not possible this semester



### Welcome

Welcome to your first upper-level accounting course! I'm looking forward to working with you this semester. This course establishes the foundation for your career as a professional accountant. I am excited to have the opportunity to help guide you through this important experience. You'll find that this course is a step up in challenge from your fundamentals courses. In this (and your other upper-level accounting courses) you will be challenged not just to increase your knowledge, but to analyze new business situations and apply the appropriate principles and methods—in short, to “think like an accountant.”

### 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—it is accomplished through productive struggle. My goal is therefore not to eliminate the need for you to struggle, but to encourage and guide you to make your efforts productive. I envision learning as a climbing expedition in which you do the climbing and I serve as a guide, pointing the direction to go and helping you through the tough spots. I also recommend that everyone enlist learning partners to share the load and the accomplishments.



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

I encourage you to think of our course as practice for your role as a business professional: being prepared, respecting and collaborating with others to succeed, and taking responsibility for your level of effort and progress. I have found that many students enter their upper-level accounting courses with only a superficial understanding of the accounting model, built largely on memorizing and repetition of demonstrated problems. In this (and other upper-level courses), we will ask you to go beyond learning just the “whats” and “hows” to master the “whys” of accounting so you will be prepared to tackle unfamiliar problems with confidence.

#### Supplemental Instruction (SI)

This course offers Supplemental Instruction (SI), a free service available to all students in the course. Supplemental Instruction is an academic support program that uses study sessions to promote student success. The SI Leader is a student who has taken this course before and done well. Throughout the semester, the SI Leader will hold regular study sessions to help students with developing study skills and mastering the course content. Participation in SI is voluntary, but encouraged.

SI Leader’s contact information: Denise Flagg (email: [dcdhyd@mail.missouri.edu](mailto:dcdhyd@mail.missouri.edu))

#### About this course:

**Required materials:** The materials for this course are available as part of the University’s **AutoAccess** program. This means that your materials are automatically available digitally through Canvas by the first day of class. Your student account will be automatically charged for these materials. The AutoAccess program is a partnership between the University and the publisher to lower the cost of course materials. The \$97.00 amount charged to your student account includes access to the electronic version of the textbook, and to Connect—the online homework manager. Note this is less than buying just the Connect access separately. There is an optional printed (looseleaf) version of the textbook available for sale at The Triton Store for an additional \$45.00.

#### Required Text (*Important! – see AutoAccess info above before continuing*) ...

“Intermediate Accounting”, 10<sup>th</sup> Edition, by Spiceland, Sepe, Nelson, and Thomas (published by: McGraw-Hill/Irwin).

#### Other course materials:

- **Calculator:** Any calculator that has the ability to raise a number to a power (e.g.  $X^Y$ ) will work. Have it available for every course activity.
- **Note:** This course includes assignments requiring Microsoft Excel. Excel is available from UMSL as part of the Office 365 license provided to every student.

#### Time Requirements:

If this course were offered on campus this summer, 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 4-5 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 need to plan to spend a **minimum of 8 hours every week** on activities related to this course. If you are worried about your preparedness, consider taking the [Online Readiness Survey](#) to help decide if an online course is right for you.

#### Technology Requirements:



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

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, [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**.

**Course Description:** *(from the University Bulletin)*

*Prerequisites: A minimum 2.0 campus GPA, MATH 1030, ACCTNG 2410, and 57 credit hours. Review of the foundations of financial accounting theory and of the financial statement preparation process. Accounting theory and practice related to current assets (except for investments in securities). The course includes an emphasis on unstructured case problem solving skills, communication skills, and interpersonal skills.*

This course will extend your understanding of financial accounting and include advanced topics related primarily to the income statement and the current assets and current liabilities sections of the balance sheet. We will emphasize the concepts underlying generally accepted accounting principles, while exploring the choices and motivations of financial statement preparers. We will use numerous exercises, problems, and quizzes to ample opportunity for students to apply the concepts and processes—both individually and in small group discussions.

**Goals of the Course:** After successful completion of this course, a student will be able to do the following:

- Describe and discuss the objective, characteristics, elements, and uses of a company's financial statements and disclosures.
- Complete accounting cycle procedures, including:
  - Analyzing business events using the accrual accounting model,
  - Employing proper recognition and measurement principles to record and adjust accounts,
  - Preparing the basic financial statements when presented with account balances,
  - Closing appropriate accounts at period-end.
- Properly recognize and measure revenue when presented with business operating events, including appropriately handling common contract situations, and period-end estimates and adjustments.
- Properly recognize and measure cash and receivables, inventory, liabilities, and contingencies when presented with business event descriptions, including preparing appropriate adjustments, and properly presenting the accounts on the balance sheet.

In addition to the regular course activities and homework problems, you will employ these skills in a larger project in which you will assume the responsibilities for a departed accountant and will analyze, correct, complete, and prepare a company's year-end financial statements. Upon successful completion of the course, you will be prepared to continue into most of the upper-level accounting courses required



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

of accounting majors (the auditing course has other prerequisites). You will be also qualified for most accounting internship opportunities at local public accounting firms and corporations.

**\*\* 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, quizzes 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 using the SmartBook assignments is a key to success. The video mini-lectures provide another perspective and more detail on some of the most complex topics, but they do not nearly discuss all the material. 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 encourage to do additional practice problems to challenge your understanding and ability to answer timely on timed exams.

My role is to guide and assist you in the learning process. Discussions 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 homework problems, and studying for quizzes and exams.

#### Exams and Quizzes

**Quizzes** – We will have 8 online quizzes during the semester, worth 20 points each. The quizzes will consist of both practice and theory questions, mostly requiring multiple choice responses. The highest 7 of the 8 quiz scores count toward the final grade, so the quizzes count for a total of 140 course points. Quizzes must be completed by the due date. The score will be available immediately.

**Exams** – We will have 3 online exams during the semester, worth 150 points each. The examinations will consist of both practice and theory questions. Some questions will require multiple choice responses while others will require journal entries, financial statement presentation, short answers, and problem solving. All exam scores count toward the final grade.

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).

#### Assignments

**Oops Tokens** – *Because our schedule is full and life happens, you will start the semester with 4 “Oops Tokens.” Each Token can be used to receive a due date extension for a SmartBook or Homework assignment, provided you still complete the assignment before the relevant exam. Any unused Oops Tokens at the end of the semester will be worth 2.5 extra credit points each. I have created an “assignment” in the gradebook (called “Oops Tokens”) which will begin with the number “4” and will be reduced each time you use one.*



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

**SmartBook Assignments** (80 points) – For each section of the textbook, you will be expected to first read the textbook and complete the SmartBook exercise. The SmartBook 2.0 software includes intelligent highlighting of key points from the textbook. I highly recommend viewing the SmartBook 2.0 video in the Connect Orientation Videos assignment before beginning. The SmartBook “Review” exercise will ask you a series of multiple-choice and short-answer questions about the material. As you respond correctly you receive completion credits; if you respond incorrectly, you will see a similar question again later. If you work each assignment through to completion, you can earn all of the points. The more carefully you read the chapter (and answer the questions correctly!), the more quickly you will be able to complete all the questions. *Note that the 80% score adjustment described below for Homework assignments does not apply to SmartBook assignments—because you can continue them until complete for full credit, I do not adjust SmartBook scores.*

**Connect Homework Assignments** (150 points) – Online homework assignments will be done using McGraw-Hill’s Connect Accounting online assignment site. In addition to the graded Homework assignments (described below), I have provided practice exercises (with immediate feedback and unlimited attempts) to help you explore topics after reading the chapter. 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.).

For the graded “Homework” problems, 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 your class notes, the textbook, and the Connect practice problems to sharpen your understanding of the material 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 and, in some cases, more than one assignment is due on the same day. 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 the Connect 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 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.

- **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; it’s either sufficiently thoughtful and professional, or it’s not.



**Syllabus: ACCTNG 3401/5404, Spring, 2021**  
**Financial Accounting and Reporting I**

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"> <li>• Participation in the course should maintain a <a href="#">positive work and learning environment</a>, as outlined in the UM Collected Rules &amp; Regulations, 330.080</li> <li>• Postings should be a minimum of three sentences, or one short paragraph, and a maximum of two paragraphs.</li> <li>• Responses should be well written with proper punctuation, spelling and grammar.</li> <li>• Avoid short one-phrase postings, for instance, "I agree," unless accompanied by supporting statements from the readings or prior knowledge (work and life experience).</li> <li>• Stay focused on the topic.</li> <li>• Ask questions; challenge other postings that lack supporting evidence or present incorrect information.</li> <li>• Encourage further discussion by building on current threads.</li> <li>• Check your postings for responses from others and respond in kind.</li> <li>• Use proper "<a href="#">netiquette</a>" (described elsewhere in this syllabus).</li> </ul>			

**Projects** (100 points) – During the semester, I will publish two projects which will give you the opportunity to bring together many of the topics in the course. In the first project (due before Exam 1) you will complete an accounting cycle exercise in Connect. In the second project (due before Exam #3) you will be completing an Excel spreadsheet activity, again completing accounting cycle activities, but this time using many of the new concepts you’ve learned in the course, including preparing the appropriate financial statements.

**Participation & Professionalism** (40 points) – I will assign grades for Participation, Professionalism and Integrity. Participation includes not only asking questions, but also contributing information from sources or experiences beyond assignments, sharing your own ideas, and listening to and showing respect for the opinions and efforts of others. The best way to ensure a good learning experience as well as a high grade is to voluntarily contribute to class discussions. Ask questions, answer questions, add comments of your own—we want to hear from you! Professional behavior also includes showing respect for the instructor and your classmates. See “Online Class Netiquette/Behavior” and the “Participation” policy 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”





**Syllabus: ACCTNG 3401/5404, Spring, 2021**  
**Financial Accounting and Reporting I**

**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:**

Exams and Quizzes:	
Exams (3 at 150 points each)	450
Quizzes (8 at 20 points each, drop lowest score)	140
Assignments:	
SmartBook (adaptive reading & questions)	80
Discussions (9 at 5 points each, drop lowest)	40
Connect Homework Assignments	150
Projects (40 and 60 points)	100
Participation and Professionalism	<u>40</u>
Total Points:	1,000

See additional information about each of these items in the “Course Approach” section below. There are 1,000 points possible for this course. Letter grades will be determined based on total points earned, and a grading curve developed at the end of the course. My expectation is that grades will be distributed as: 900 points = A-; 800 points = B-; 700 points = C-; 600 points = D-. I will use pluses and minuses in final grades.

**One final note about grades:** For most of you, this course is the first upper-division (3000-level) course in your major. Make certain that you understand the College of Business Administration (COBA) standards for maintaining good standing and graduating.

- The College of Business requires you to maintain a 2.3 campus GPA to continue to take upper division courses and a College of Business GPA of 2.3 to graduate.
- In addition, the Accounting department requires a 2.3 GPA in your accounting classes to continue taking accounting courses. The prerequisite for enrollment in ACCTNG 3402, 3411, 3441, 3451 and all 4000-level accounting courses is an upper-level accounting grade point average of 2.3 or higher.

The Accounting department will use the GPA that includes ALL upper-division accounting courses taken, even if you have a grade modified on your transcript. The Business school follows this same policy. In other words, all your grades matter. NOTE: You should review the University Bulletin to verify your GPA requirements.

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



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

**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 48 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 personal 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	<u>Due Date</u>
• Welcome and orientation videos	1/22
• Discussion	1/22
Module 1 (Ch. 2 – Review of Accounting Fundamentals)	<u>Due Date</u>
• Smartbook reading/quiz assignment	1/25
• 2 Connect Homework assignments	1/27, 1/31
• Discussion	1/31
• Connect Quiz	1/31
• Connect Project	2/3
Module 2 (Ch. 1 – Accounting Environment and Conceptual Framework)	<u>Due Date</u>
• 2 Smartbook reading/quiz assignments	2/4, 2/6
• 1 Connect Homework assignment	2/7
• Discussion	2/7
• Connect Quiz	2/7
Module 3 (Ch. 3 – Balance Sheet and Disclosures)	<u>Due Date</u>
• 2 Smartbook reading/quiz assignments	2/10, 2/13
• 1 Connect Homework assignment	2/14
• Discussion	2/14
• Connect Quiz	2/14
Module 4 (Ch. 4 – Income Statement, Comprehensive Income, Cash Flows)	<u>Due Date</u>
• 2 Smartbook reading/quiz assignments	2/18, 2/21
• 1 Connect Homework assignment	2/26
• Discussion	2/28
• Connect Quiz	2/28

Exam #1 (Ch. 1-4) will be on Tue., Mar. 2; you must start between 5:30pm and 6:45pm. It will be online on Connect and time will be limited to 75 minutes.

Module 5 (Ch. 6 – Revenue Recognition)	<u>Due Date</u>
• 2 Smartbook reading/quiz assignments	3/7, 3/14
• 3 Connect Homework assignments	3/10, 3/12, 3/18
• Discussion	3/21
• Connect Quiz	3/21





## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

Module 6 (Ch. 7 – Cash and Receivables)	<u>Due Date</u>
• 3 Smartbook reading/quiz assignments	3/21, 3/24, 4/6
• 4 Connect Homework assignments	3/24, 3/28, 3/28, 4/9
• Discussion	4/11
• Connect Quiz	4/11

Exam #2 (Ch. 6-7) will be taken on Tue., Apr. 13; you must start between 5:30pm and 6:45pm. It will be online on Connect and time will be limited to 75 minutes.

Module 7 (Ch. 8 & 9 – Inventory)	<u>Due Date</u>
• 3 Smartbook reading/quiz assignments	4/16, 4/18, 4/27
• 4 Connect Homework assignments	4/23, 4/23, 4/30, 5/2
• Discussion	5/2
• Connect Quiz	5/2
Module 8 (Ch. 13 – Liabilities and Contingencies)	<u>Due Date</u>
• Smartbook reading/quiz assignment	5/4
• 1 Connect Homework assignment	5/7
• Discussion	5/9
• Connect Quiz	5/9

Exam #3 (Ch. 8,9,13) will be taken on Tue., May 11; you must start between 5:30pm and 6:45pm. 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.
- **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.



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

- **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 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



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

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](mailto: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



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

- [Email: umssea@umsl.edu](mailto:umssea@umsl.edu)
- [Website: https://www.umsl.edu/services/sea/](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](mailto:multicultural@umsl.edu)
- [Website: https://www.umsl.edu/~mcraa/index.html](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](mailto:onlinementor@umsl.edu)
- [Website: http://www.umsl.edu/services/ctl/student-support/omp.html](http://www.umsl.edu/services/ctl/student-support/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](mailto:helpdesk@umsl.edu)
- [Website: http://www.umsl.edu/technology/tsc/](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 experience problems or just have questions, you can also contact the **Learning Resource Lab**:

- Phone: (314) 516-6704
- [Email: lrl@umsl.edu](mailto:lrl@umsl.edu)
- [Website: http://www.umsl.edu/technology/lrl/](http://www.umsl.edu/technology/lrl/)

#### VoiceThread

- [Online Contact Form: https://voicethread.com/support/contact/](https://voicethread.com/support/contact/)
- [Website: https://voicethread.com/howto/](https://voicethread.com/howto/)



## Syllabus: ACCTNG 3401/5404, Spring, 2021

### Financial Accounting and Reporting I

#### 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/](https://www.umsl.edu/~umslenglish/Writing_Center/)
- [Appointments: https://umsl.mywconline.com](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/](http://www.umsl.edu/mathcs/math-academic-center/)