



Syllabus: Acctng2400-004, Spring 2022 Fundamentals of Financial Accounting

About the Instructor



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Synchronous Class Meetings

This is an Online class and class meetings are not required. However, you can expect me to be online regularly each Tuesday evening here.

Join

URL: <https://umssystem.zoom.us/j/94865232043>

On Tuesday from 6-7:30 you can expect to hear me talk about the chapters or demonstrate problems.

Virtual Office Hours

Thursday evening 5:30-6:30pm

<https://umssystem.zoom.us/j/94162839772>

If you can't meet during normal office hours, you can make an appointment to meet with me any time via Zoom. Just send me an email.

Expect me to return your emails in less than 24 hours.

Welcome to Acctng2400-004 Spring 2022

This is an introduction to accounting that will be your foundation for all your other accounting classes. You may have heard "Accounting is the language of business." That is so true!! You will learn some of that basic language about business in this class. Since this is such an important class, you will want to devote a couple of chunks of time each week to reading the material and completing activities and homework. Plan for about 5-6 hours each week. You will want to schedule your time so that you have planned times to study and work. Preferably not all at once. Try to spend about an hour each day working on this class. This course is rigorous and will require a lot of commitment. Having said that I also think it is interesting and definitely useful. Our campus is visited regularly by firms looking for new hires. I can't think of any firms who don't need the services of an accountant at some point.

Some of the ideas we will learn may introduce you to another way of thinking about business. No matter if you are Information Systems, Management, Marketing or Nursing, learning more about business will be useful!



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Instructor Bio

I have been teaching Accounting here at UMSL for the past 20 years and there is always something new to keep me interested. Before teaching full time, I worked in several types of accounting jobs from bookkeeper to Senior Auditor in a local CPA firm. The use of technology and how it affects our lives and especially jobs in accounting fascinates me. I hope to share with you some of the things that interest me the most. I'm a lifelong learner. Although I earned my bachelor's in business and a MAcc many years ago, I'm still going to school. I graduated with a Master's in Education (Higher Ed) in Spring 2016 and I'm currently enrolled in the UMSL Doctor of Business Administration program. I'll graduate in Fall 2023. In my spare time, I like to read (mostly blogs these days) and if I'm watching TV, you'll find me watching old movies and The Amazing Race.

Teaching Philosophy

There is more to accounting than debits and credits and producing financial statements. Since much of our lives depend on what happens with business it is important that we all need to understand business. My goal this semester is to help you understand those basics of debits, credits and financial statements so that you can have some fluency in accounting and business. There are several different ways to learn. Some ideas can be learned by reading a book. Some ideas need practice with problem solving. I think accounting is a mixture of both of those things. You have to read and have an idea of what is going on, but sometimes the ideas don't really stick until you do the problems. That is how this class is set up. You will read and then do problems and when you are finished with this class you will have a solid foundation in the basics of accounting. Another great way to learn is to talk about concepts with others. This class is set up so that while you are reading and working on problems you are also going to be discussing ideas with your classmates. You will be assigned to a group and you will be able to contribute ideas and discuss them with your group. This audio reinforcement will be a big help to putting ideas into long term memory.

About this course:

Required texts: Fundamentals of Financial Accounting (7e) by Phillips, Clor-Proel, Libby, Libby with Connect Plus The text for this course is autoaccess. You should click on the link to the left labeled "McGraw Hill Connect" and follow the instructions to register for the e-text and materials.

Other course materials: This is a 100% online class with optional online synchronous meetings. You have the option of attending online class meetings to ask questions or see demonstrations or to hear explanations of concepts. You may choose to work on your own and use the videos within the modules, it is your choice.

You will need access to a computer and the internet for all homework and other assignments for this class. Plan to also use a computer or other device with access to the internet to check for emails and or announcements from me.

This course also requires some calculations on your part. A good calculator will be very helpful.

Excel – You won't need Excel on your computer for this class but it is good if you understand a little about Excel for some of the problems in Connect. I also use Excel to demonstrate various problems in



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class so the more you understand about Excel, the better. Don't have any experience using Excel? Not a problem since the problems for Excel in Connect will teach you as we go.

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 need to plan to spend a minimum of **6 hours every week** (up to 9-10 hours a week) on activities related to this course. If you would like to explore how the online Canvas activities work, please consult the [Online Course Overview course in Canvas](#) where you can practice posting to a discussion board, take a practice quiz and more. 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:

As a student in an online course, you are expected to have reliable internet access almost every day. Please reach out to your academic advisor or student success network if you need hardware or access to the Internet. If you have computing problems, it is your responsibility to address these through the ITS Helpdesk (helpdesk@umsl.edu) 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 ([Google Chrome \(required\)](#) or [Mozilla Firefox](#))
3. Ability to navigate Canvas (Learning Management System)
4. Minimum Processor Speed of 1 GHz or higher recommended.
5. Reliable and stable internet connection.
6. [Adobe Reader or alternative PDF reader \(free\)](#)
7. A webcam and/or microphone is **highly recommended**.

Course Description:

This is an 8 week 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:

Students 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



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**** 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.

Course Assignments

The materials and assignments for this course are divided into one-week modules. Since this is an 8 week course, there are 8 modules. You can see the modules by clicking on the Modules tab to the left of this page.

There are always assignments due on Thursday and Sunday at midnight. I suggest that you review the syllabus and plan to work so that you can start working on assignments several days early.

Here is a list of assignments and activities you will usually find in the modules.

***Within each module there is a reading reminder for the chapter(s) covered in the module. Reading the text is one of the most important things you can do. The SmartBook assignment really reinforce what you have read, however, my suggestion is to read before starting the module. When you click on the tab for McGrawHill in Canvas, you will arrive at the landing page for McGrawHill and all the resources and assignments available to you. On the left of that page, you will see a picture of the textbook. Click that link and you will be able to read the textbook.

***There is a discussion question within each module. You will work on the discussion question in small groups of about 5 or 6, depending on class size.. Each week you will have a choice of two topics. You may decide to post about one topic while another member of your group may decide to post about another. You will need to reply to the post your other group member has posted. Each module you should have at least two posts to the discussion, one original post and one reply post. Plan to do your first post to the Discussion early since it will be due on Thursday at midnight. Plan to do your reply to a classmate by Sunday, the last day of the module. Notice that your small groups have names of local accounting firms. You may want to look up the name of your group to see if it is local or national and if there is anything you find interesting about it.

In general, your first post in the Discussion should be between 4-8 sentences long. Your second post, which is a reply to a classmate, should be between 3-5 sentences long.

***Most of the assignments for this course come from the textbook's homework management system. There are several types of assignments within the homework management system in the textbook: Smartbook Assignments, Connect Problems, Connect Problems with Excel, Video Problems, and Connect Mini-Exams. You will also see that part of the exams are done in Connect.

SmartBook assignments - You may open this assignment for the first time and say "Where are the problems?" SmartBook opens the e-text book for you and expects you to read and then answer questions. Of course, if you have already been reading, you choose "Practice" at the bottom of the page. SmartBook will ask a series of questions that are multiple choice, fill in the blank, ordering and several other varieties of



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questions. The program will also ask whether you are confident with your answer. SmartBook will remember which questions you got wrong and will ask them again until you get it correct. You will receive full credit for the assignment when you have answered all the questions correctly. SmartBook assignments are worth 10 points each. SmartBook assignments are due on Thursdays for weeks 1,2,3,4 and 6. The SmartBook assignments are due on Sundays in weeks 5,7 & 8

Connect Problems - Each chapter has a series of problems through McGrawHill's Connect. The problems vary in length and will ask you to solve problems in a variety of methods. You have UNLIMITED ATTEMPTS to get all the points for these problems. On each new attempt, you will start where you left off. You can also get feedback - this is part of the learning process. Please submit and get the feedback so that you are learning and practicing for the exams. When you think you have the concept, submit the problems again. IF you do not complete the assignment, it will be automatically submitted at the due date. The Connect Problem assignments are usually due on Sunday evenings except for week 8. Since week 8 is the week of the final exam, the Connect problem for Chapter 12 is due on Thursday.

Connect Problems with Excel - Almost all modules, at least in the beginning, have a Connect Problem with Excel. These problems are from McGrawHill's Connect and are an excel simulation. Even if you have no experience using excel you can solve these problems. I have a short video that will help explain how to get feedback and learn as you go. You have UNLIMITED ATTEMPTS to get all the points for these problems. Like the Connect Problems, each attempt you will start from where you left off on the previous attempt. There may be a limit on your entries per cell, but all you need to do is resubmit and keep going. IF you do not complete the assignment, it will be automatically submitted at the due date. The Connect Problems with Excel are only within weeks 1,2,3 & 4.

*****Video Problems** - There are several video homework problems in the course. They are from McGrawHill and after you watch them, you answer a few short questions. Video problems from McGrawHill are found later in the course.

*****Quizzes and Exams** - There will be several types of quizzes and exams this semester. Here is what you can expect.

Quizzes with links to videos and articles: Several quizzes in the first 4 modules of the course have links to videos and articles from magazines. These are NOT in McGrawHill's system. You will see the Quiz Over the Jim Cramer Video and the Quiz Over the Forbes Article. These quizzes were created by me with the idea of being transparent about the purpose of the quiz and what is important about it. You will find that the purpose for all of these quizzes are to give you an idea of how the "real-world" uses accounting information. Quiz questions are given before the video or article link so you will know what to look for while watching the video or reading the article.

Practice Quizzes - These multiple-choice quizzes appear in Module 4 and Module 8. They are not graded. You get unlimited attempts at these to prepare you for the Actual Quiz and the Exams.



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Actual Quizzes - These multiple-choice quizzes appear in Module 4 and Module 8. They are worth 20 points, have a time limit of 20 min. and allow just one attempt.

Connect Mini-Exams - These quizzes appear in a couple of modules (Module 2 and 7) and help prepare you for the Midterm and Final Exams. They are timed. The mini-exam in Module 2 is 40 min and the mini-exam in Module 7 is 60 min. They will allow just 3 attempts. They are 20 points each.

Midterm and Final Exams - These exams are designed to test your knowledge of fundamental accounting. The Midterm covers Chapters 1,2,3 & 4. The Final Exam is comprehensive although tends to draw mostly from Chapters 6,7,8,9 & 12. Both of these exams have two parts. There is a multiple-choice portion that mimics the Actual Quizzes and a Connect Problem portion that mimics the Connect Quizzes and the homework. Both parts must be completed.

Extra Credit –

Involvement in campus activities helps make valuable connections with your fellow students as well as possible connections for your future career. To encourage your activity in campus activities that are professionally oriented, you may have extra credit for your attendance at up to 2 meetings. After you attend a student organization meeting (Accounting Club, Beta Alpha Psi, Marketing Club, Supply Chain Club, IT Mentoring, etc.), complete a short essay (4 or 5 sentences) about what you learned, the topic of the meeting, who sponsored it, etc. You will find space to submit this when you go to Syllabus and scroll to the end of the semester due dates. You may earn up to 3 points extra credit for each meeting attended, up to two meetings for our 8-week class.

At the end of the semester you will have two additional extra credit opportunities. There will be a short quiz that is a summary of the big ideas from this course that gives me an idea of what topics made sense to you. It will be worth about 15 points and will be applied to your exam scores.

The other extra credit will be based on the class participation in the course evaluation. I can see the percentage of students who complete the course evaluation. If 50% of the class completes the course evaluation, everybody gets 2.5 extra credit points added to their exam grade. If 60% complete it, then everybody gets 3 points, 70% then 3.5 points and so on. The goal is that everybody completes the evaluations and everybody gets the full 5 points.

Instructional Technology: The following tools will support the instructional strategies for this course: web searches, PowerPoint, Excel and Connect, the homework management system that comes with the textbooks for this course.

This is an onlinecourse. 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.



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Assessment/Grading

Grade Composition:

Assignments (Connect SmartBook/Problems/Video Problems)	340 pts
Discussions – Written (Discussion Board)	70 pts
Quizzes – (JimCramer/Forbes/DifferencesbetweenBalSheet/MiniExams/ActualQuizzes)....	95 pts
<u>Exams – (Midterm 150 pts (M/C 110 Problems 40) Final 200 pts (M/C 155 Problems 45)..</u>	<u>350 pts</u>
Total tentative points for course.....	<u>855 pts</u>

Points earned will be weighted using the following schema:

Grading Schema

Assignments	40%
Discussions – Written.....	5%
Quizzes.....	10%
<u>Exams.....</u>	<u>45%</u>
Total.....	100%

Final Grades for this course will be assigned using the following grading scale:

Final Grades

Letter: Range:

A	100 % to 94.0%
A-	< 94.0 % to 90.0%
B+	< 90.0 % to 87.0%
B	< 87.0 % to 84.0%
B-	< 84.0 % to 80.0%
C+	< 80.0 % to 77.0%
C	< 77.0 % to 74.0%
C-	< 74.0 % to 70.0%
D+	< 70.0 % to 67.0%
D	< 67.0 % to 64.0%
D-	< 64.0 % to 61.0%
F	< 61.0 % to 0.0%

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	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
B = 3.0	C- = 1.7	F = 0	Participation



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Feedback and Grading Timeline: *The majority of the assignments for this class is graded automatically. There are some assignments that I will review individually. Discussions will be graded within a week or less of the due date.*

Discussion Rubric:

Online Discussion Rubric

Criteria	Exceeds Expectations	Meets Expectations	Developing	Needs Improvement	Missing
Original Post	<p>6 pts. Use of analysis, synthesis and evaluation</p> <p>Critical and/or creative contribution</p> <p>Incorporates readings well into responses, demonstrating excellent understanding.</p> <p>Asks questions that extend the discussion and relate material to prior course content.</p> <p>Makes insightful, critical comments on the readings and to fellow students.</p> <p>Contributes new information and identifies the source.</p> <p>Post is between 5-8 sentences</p>	<p>4 pts. Use of comprehension and application</p> <p>Incorporates readings into responses, demonstrating solid understanding.</p> <p>Exhibits some insights and understanding of course content, but may not ask critical questions of the readings or fellow students.</p> <p>May relate module’s issues to prior material covered in the course.</p> <p>May respond to fellow students. Post is between 4-6 sentences.</p>	<p>2 pts.</p> <p>Use of knowledge</p> <p>Repeats basic correct information related to discussion, but neglects to extend conversation or critically analyze course content.</p> <p>Post is between 3-5 sentences.</p>	<p>1 pt.</p> <p>No clear evidence that readings were understood or even completed.</p> <p>Very short post of 1=2 sentences.</p>	<p>0 pt.</p> <p>No postings throughout the week</p>
Reply(ies)/ Question to Classmate	<p>4 pts. Insightful question or reply to a classmate's post. Asks questions that extend the discussion and makes insightful, critical comments.</p> <p>Post is between 3-5 sentences.</p>	<p>3 pts. Exhibits good insights and understanding of discussion questions.</p> <p>Post is between 3-4 sentences.</p>	<p>2 pts. Repeat basic correct information related to discussion.</p> <p>Post is between 2-3 sentences</p>	<p>1 pt. Only agreed/disagreed but never contributed to the ongoing conversation.</p> <p>Post is just 1 or 2 sentences.</p>	<p>0pts. Did not reply or question any classmates.</p>



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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.
- **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.

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Course Pattern - This is a suggestion of how to plan to complete assignments. Alter the plan to fit your schedule but submit assignments on the due dates or earlier than the due dates. Assignments are always due on Thursday and Sunday.

Modules 1,2,3,4, 6

Monday, Tuesday & Wednesday – Read the chapter and listen to the video lectures. Remember there are optional class meetings online too.

Thursday – Make your initial post to the Discussion AND Complete SmartBook

Friday – Review the SmartBook and start homework due on Sunday

Saturday –Continue working on homework that is due on Sunday.

Sunday – Complete homework, quizzes and complete 2nd post to discussion.



Module 5

Monday and Tuesday- Read and prepare for Exam (If you are sufficiently prepared you can take the Midterm Exam early.)

Wednesday- Read and prepare for Midterm Exam (If you are sufficiently prepared you can take the Midterm Exam early.)

Also start listening to the current weeks video lectures.

Thursday- Complete the Midterm Exam(both parts) and the current week's SmartBook assignment and post to the discussions

Friday and Saturday- Read the current chapter, review the video lectures and start the homework that is due on Sunday.

Sunday Complete the homework and any other assignments including posting to the discussion.



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Module 7

Monday, Tuesday, Wednesday Read Ch 8 and Ch 9 and listen to video lectures Remember there are optional class meeting online too.

Thursday – Complete Ch 8 SmartBook, Homework and Ch 9 SmartBook AND post to discussions

Friday and Saturday – Continue reading Ch 9 and begin Ch 9 homework

Sunday – Complete Ch 9 homework and discussion post



Module 8

Monday, Tuesday, Wednesday – Read Ch 12 and listen to video lecture. Also plan for completing the Comprehensive Final.

Thursday – Complete Ch 12 assignments (no discussion posts this week)

Friday, Saturday – Complete quizzes and prepare to complete the Comprehensive Final

Sunday – Complete the Comprehensive Final (both parts)





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Course Schedule (subject to modification)

Module #/Name	Dates	Lectures	Readings	Assignments	Discussions	Assessments
Module 1	January 18 – January 23					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 1 Lecture (Panopto)	Chapter 1	-Chapter 1: Business Decisions and Financial Accounting SmartBook (Thursday, Jan 20) (10 pts) -Ch. 1 Problems (Sunday, Jan 23) (20 pts) -Ch. 1 Problems with Excel (Sunday, Jan 23) (10 pts)	-Introductions as a Discussion Question (Plan 1 st post by Thursday, Jan 20) -Final post to Introductions in Discussions (Sunday, Jan 23) (10 pts)	-Quiz over Jim Cramer’s Opinion of Home Depot (Sunday, Jan 23) (5 pts)
Module 2	Jan 24 – Jan 30					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 2 Lecture (Panopto)	Chapter 2	-Chapter 2: The Balance Sheet SmartBook (Thursday, Jan 27) (10 pts) -Chapter 2 Problems (Sunday, Jan 30) (20 pts) -Chapter 2 Problems with Excel (Sunday, Jan 30) (10 pts)	-Discussion for Module 2 (Plan for first post by Thursday, Jan 27) -Final Post to Discussion for Module 2 (Sunday, Jan 30) (10 pts)	Mini-Exam Quiz Ch. 1 & 2 (Sunday, Jan 30) (20 pts)



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Module 3	Jan 31 – Feb 6					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 3 Lecture (Panopto)	Chapter 3	-Chapter 3: The Income Statement SmartBook (Thursday, Feb 3) (10 pts) -Chapter 3 Problems (Sunday, Feb 6) (20 pts) -Chapter 3 Problems with Excel (Sunday, Feb 6) (10 pts)	-Discussion for Module 3 (Plan for first post by Thursday, Feb 3) -Final post to Discussion for Module 3 (Sunday, Feb 6) (10 pts)	Forbes Article Quiz (Sunday, Feb 6pt. 12) (5 pts)
Module 4	Feb 7 – Feb 13					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 4 Lecture (Panopto)	Chapter 4	-Chapter 4: Adjustments, Financial Statements and Financial Results SmartBook (Thursday, Feb 10) (10 pts) -Chapter 4 Problems (Sunday, Feb 13) (20 pts) -Chapter 4 Problems with Excel (Sunday, Feb 13) (10 pts)	-Discussion for Module 4 (Plan for first post by Thursday, Feb 10) -Final post to Discussion for Module 4 (Sunday, Feb 13) (10 pts)	-Quiz over Differences between Balance Sheet and Income Statement (Sunday, Feb 13) (5 pts) -Practice Quiz for Ch 1,2,3&4 (Sunday, Feb 13) (0 pts) -Actual Quiz for Ch 1,2,3&4 (Sunday, Feb 13) (20 pts)



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Module 5	Feb 14 – Feb 20					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 6 Lecture (Panopto)	Chapter 6	-Chapter 6: Merchandising Operations and the MultiStep Income Statement SmartBook (Sunday, Feb 20) (10 pts) -Chapter 6 Problems (Sunday, Feb 20) (20 pts)	-Discussion for Module 5 (Plan for first post by Thursday, Feb 20) -Final post to Discussion for Module 5 (Sunday, Feb 20) (10 pts)	-Midterm Multiple Choice (Thursday, Feb 17) (110 pts) -Midterm Problems in Connect (Thursday, Feb 20) (40pts)
Module 6	Feb 21 – Feb 27					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 7 Lecture (Panopto)	Chapter 7	-Chapter 7: Inventory and Cost of Goods Sold SmartBook (Thursday, Feb 24) (10 pts) -Chapter 7 Problems (Sunday, Feb 27) (20 pts) -Chapter 7 Video Problems (Sunday, Feb 27) (30 pts)	-Discussion for Module 6 (Plan for first post by Thursday, Feb 24) -Final post to Discussion for Module 6 (Sunday, Feb 27) (10 pts)	Mini-Exam Quiz Ch. 6 & 7 (Sunday, Feb 27) (20 pts)



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Module 7	Feb 28 – March 6					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 8 Lecture (Panopto) AND Chapter 9 Lecture (Panopto)	Chapter 8 Chapter 9	-Chapter 8: Receivables, Accounts Receivable and Long-Term Debt SmartBook (Thursday, March 3) (10 pts) -Chapter 8 Problems (Thursday, March 6) (30 pts) -Chapter 9: Long Lived Tangible and Intangible Assets SmartBook (Sunday, March 6) (10 pts) -Chapter 9 Video Problems (Sunday, March 6) (10 pts)	-Discussion for Module 7 (Plan for first post by Thursday, March 3) -Final post to Discussion for Module 7 (Sunday, March 6) (10 pts)	
Module 8	March 7 – March 13					
	Weekly online class meeting – Tuesday at 6pm CST	Chapter 12 Lecture (Panopto)	Chapter 12 (Pages 555 – 557)	-Chapter 12: Statement of Cash Flows SmartBook (Thursday, March 10) (10 pts) -Chapter 12 Video Problems (Thursday, March 10) (20 pts)	-No Discussion for Module 8	-Practice Quiz for Ch. 6,7,8,9 & 12 (Sunday, March 13) (0 pts) -Actual Quiz for Ch. 6,7,8,9 & 12 (Sunday, March 13) (20 pts) -Final Exam (Comprehensive)



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						Multiple Choice (Sunday, March 13) (155 pts)
						-Final Exam Problems in Connect (Sunday, March 13) (45 pts)

Course Policies

Participation (expectations)

- It is vitally important that our classroom 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. It is a violation of University of Missouri policy to distribute such recordings without my authorization and the permission of others who are recorded.
- I will not respond to each post but will be monitoring each discussion. I will occasionally reply to posts but will usually reserve my comments for the end of the module as a general comment to the class, not individual posts.
- 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.



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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
- Postings should be evenly distributed during the discussion week.
- 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-word 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 other 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](#)”.

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 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



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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](#)

- APA is the preferred format for citations if needed.
- Plagiarism is the use of another person's words or ideas without crediting that person.
- Plagiarism and cheating will not be tolerated and may lead to failure on an assignment, in the class, and dismissal from the University, per the UMSL academic dishonesty policy.
- Students are responsible for being attentive to and observant of campus policies about academic honesty as stated in the University's Student Conduct Code.
- To avoid accusations of academic dishonesty, please submit all written work to the Turnitin System before finalizing what you submit for evaluation. Check information about The Writing Center on UMSL's website.

Title IX Policies

In adherence to the policies of Title IX and to promote a safe and secure educational environment, it is strongly recommended statements similar to those below be added to your course syllabus:

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 to me. We all learn differently and bring different strengths and needs to the class. If there are aspects of the course that prevent you from learning or make you feel excluded, please let me know as soon as possible. Together we'll develop strategies to meet both your needs and the requirements of the course.

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



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- [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
- [Email: umslsea@umsl.edu](mailto:umslsea@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)

Technical Support

UM-System provides students with a variety of technology support on campus and virtually. The information listed below connects you with the most commonly sought supports.

- ✓ Academic technologies (Canvas, VoiceThread, SmarterProctoring, Zoom, etc.)

 **Email:** teachingtools@umsystem.edu

Phone: (855) 675-0755

Location: Express Scripts Hall (ESH) 105

Hours: currently only working remotely, email to arrange a Zoom meeting time

Website: <https://keeplearning.umsystem.edu/students>

- ✓ Login and network issues (SSOID, email, campus wifi, password changes, etc.)

 **Email:** helpdesk@umsl.edu

Phone: (314) 516-6034

Location: Millennium Student Center (MSC) 109

Hours: M-Th: 7:30 a.m. – 7 p.m. CST; F: 7:30 a.m. – 5 p.m. CST

Website: <http://www.umsl.edu/technology/tsc>

- ✓ Electronic textbooks (AutoAccess, Cengage, McGrawHill Connect, etc.)

 **Email:** autoaccess@umsystem.edu



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Phone: (314) 516-5763

Location: Millennium Student Center (MSC) Bookstore 2nd floor

Hours: varies, check website for current hours

Website: https://missouri.qualtrics.com/jfe/form/SV_0eXnXJy1QpRUC7j

Academic Support

The Writing Center

The Online Writing Center (OWC)

At the OWC Canvas site, students can send their papers to our tutors, who will read them and send them back with suggestions. Students can also access Turnitin, which identifies quoted material in their essays.

- 222 Social Sciences and Business Building (SSB)
- [Website: https://www.umsl.edu/~umslenglish/Writing Center/](https://www.umsl.edu/~umslenglish/Writing Center/)
- Visit the OWC course site on Canvas to submit drafts online. To find the OWC course, click on Courses All Courses. Then click to join this course
- The OWC usually responds within 48 hours. Please allow ample time.

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/)

A final note: this syllabus will be subject to change at the instructor's discretion.

Revised August 2021