

**MGMT 101 & MGMT 101L / 501  
FUNDAMENTALS OF ACCOUNTING I  
FALL 2015  
SYLLABUS**

Instructor:	Rich Palmer, CPA
Phone:	925-8730 (Valencia Campus) E-Mail: <a href="mailto:rpalmer@unm.edu">rpalmer@unm.edu</a>
Class Format:	Mgmt 101: Monday & Wednesday: 10:30 – 11:45 a.m. Room B120  Mgtm 101L: Monday & Wednesday: 11:50 – 12:20 a.m. Room B120
Office Hours:	Posted on office door and by appointment
Course Description:	This course covers accounting for Sole Proprietorships. Topics include: The Double Entry Framework, Adjusting Entries and the Work Sheet, Cash, Payroll and preparation of Financial Statements.
Textbook:	<u>College Accounting</u> , Twenty First Edition - 2012; Heintz & Parry; South-Western Cengage Learning
Supplementary Material:	Working Papers (required) Practice Set – Trey's Fast Cleaning Service (required) Study Guide (optional) A Review of Essentials of Accounting (optional) Website: <a href="http://www.cengage.com">http://www.cengage.com</a>
Supplies Needed:	Notebook, pencil and <b>calculator</b> . Always bring your textbook and supplies to class.
Attendance:	Please follow the attendance policy as stated in the current catalog. You may be dropped when your absences total <b>15%</b> and your grade average is <b>below 60%</b> .  If you are unable to attend class, it is <b>your responsibility</b> to withdraw before any deadlines. See the current catalog for information on dropping or withdrawing from class.
Grading:	91%-100% = A 81%-90% = B 71%-80% = C 61%-70% = D Below 60% = F

A grade of "D" or "F" is not acceptable for courses required for graduation.

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Grade Weighting:	Homework	= 30%
	Practice Set	= 10%
	Exams	= 40%
	Final Exam	= 15%
	Class Participation	= 5%

You must attend at least 80% of the classes to receive the entire 5% Class Participation .

Your final grade is the weighted average of all the above.

Exams: All exams will consists of a combination of True/False, multiple choice, or essay questions.

A comprehensive final exam will be scheduled at the end of the semester. **No** make-up or retests are permitted.

Homework: Homework will consist of exercises and problems from your textbook covering each chapter. Homework assignments will be due at the end of each chapter. Late homework will receive only partial credit.

Planning: Plan and use your time wisely! Study and review your notes, textbook and study aids. Read each chapter **before** it is covered in class; and most importantly, ask questions!

Special Needs: If you are a qualified person with disabilities, who might need reasonable accommodations in academic settings, please communicate with me as soon as possible so that we may make appropriate arrangements to meet your needs.

Snow Days: If the weather becomes bad and you are uncertain if your class will meet, call 925-SNOW for information.

Objective: Learn how to keep a set of “Books” and be able to decipher Financial Statements form the viewpoint of an owner, potential investor, regulator and creditor.

This syllabus is subject to change.

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Week 1

Monday, Aug. 17	Chapter 1
Wednesday, Aug. 19	Chapter 1

Week 2

Monday, Aug. 24	Chapter 2
Wednesday, Aug. 26	Chapter 2

Week 3

Monday, Aug. 31	Chapter 3
Wednesday, Sept. 2	Chapter 3

Week 4

Monday, Sept. 7	No Class [ Holiday ]
Wednesday, Sept. 9	Exam on Chapters 1, 2, & 3

Week 5

Monday, Sept. 14	Chapter 4
Wednesday, Sept. 16	Chapter 4

Week 6

Monday, Sept. 21	Chapter 5
Wednesday, Sept. 23	Chapter 5

Week 7

Monday, Sept. 28	Chapter 6
Wednesday, Sept. 30	Chapter 6

Week 8

Monday, Oct. 5	Chapter 7
Wednesday, Oct. 7	Chapter 7

Week 9

Monday, Oct. 12	Exam on Chapters 4, 5, 6, & 7
Wednesday, Oct. 14	Practice Set

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Week 10

Monday, Oct. 19  
Wednesday, Oct. 21

Practice Set  
Practice Set

Week 11

Monday, Oct. 26  
Wednesday, Oct. 28

Practice Set  
Practice Set

Week 12

Monday, Nov. 2  
Wednesday, Nov. 4

Chapter 8  
Chapter 8

Week 13

Monday, Nov. 19  
Wednesday, Nov. 11

Chapter 9  
Chapter 9

Week 14

Monday, Nov. 16  
Wednesday, Nov. 18

Chapter 10  
Chapter 10

Week 15

Monday, Nov. 23  
Wednesday, Nov. 25

Chapter 11  
Chapter 11

Week 16

Monday, Nov. 30  
Wednesday, Dec. 2

Exam on Chapters 8, 9, 10 & 11  
Final Review

Week 17

Monday, Dec. 7

Final Exam