

**MGMT 102-501 (27386) & MGMT 102L-501 (43966)**  
**FUNDAMENTALS OF ACCOUNTING I**  
**SPRING 2016**  
**SYLLABUS**

Instructor:	Rich Palmer, CPA
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Course Description:	This course covers the basic knowledge of the accounting equation (presented in MGMT 101) as it relates to corporations; complementing the 101 treatment of sole proprietorships. Advanced topics such as Cash Flow Statements and analysis of financial statements are also covered.
Class Format:	Mgt 102: Monday & Wednesday: 1:30 – 2:45 p.m.    Room B120 Mgt 102L: Monday & Wednesday: 3:00 – 3:25 p.m.    Room B120
Office Hours:	Posted on office door and by appointment
Textbook:	<u>College Accounting</u> , Twenty First Edition - 2012; Heintz & Parry; South-Western College Publishing
Supplementary Material:	Working Papers (required) Website: <a href="http://www.heintz.swcollege.com">www.heintz.swcollege.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

(First 3 points = “-”, next 4 = “solid”, last 3 = “+”)

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

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Grade Weighting:	Homework	= 30%
	Exams	= 40%
	Final Exam	= 25%
	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 consist 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: To learn more details of assets (accounts receivable, inventory, fixed and intangibles), liabilities (accounts payable and bonds) and owner's equity (retained earnings and dividends). To be able to decipher financial statements from the viewpoint of owners (savvy), potential investors (shrewd) and creditors (skeptical).

This syllabus is subject to change.

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Week 1

Monday, Jan. 18	No Class (Holiday)
Wednesday, Jan. 20	Chapter 13

Week 2

Monday, Jan. 25	Chapter 13
Wednesday, Jan. 27	Chapter 13

Week 3

Monday, Feb. 1	Chapter 14
Wednesday, Feb. 3	Chapter 14

Week 4

Monday, Feb. 8	Chapter 15
Wednesday, Feb. 10	Chapter 15

Week 5

Monday, Feb. 15	Chapter 16
Wednesday, Feb. 17	Chapter 16

Week 6

Monday, Feb. 22	Exam on Chapters 13, 14, 15 & 16
Wednesday, Feb. 24	Chapter 17

Week 7

Monday, Feb. 29	Chapter 17
Wednesday, Mar. 2	Chapter 18

Week 8

Monday, Mar. 7	Chapter 18
Wednesday, Mar. 9	Chapter 20

Week 9

Monday, Mar. 14	Spring Break
Wednesday, Mar. 16	Spring Break

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Week 10

Monday, Mar. 21

Chapter 20

Wednesday, Mar. 23

Chapter 21

Week 11

Monday, Mar. 28

Chapter 21

Wednesday, Mar. 30

Exam on Chapters 17, 18, 20 & 21

Week 12

Monday, Apr. 4

Chapter 22

Wednesday, Apr. 6

Chapter 22

Week 13

Monday, Apr. 11

Chapter 23

Wednesday, Apr. 13

Chapter 23

Week 14

Monday, Apr. 18

Chapter 24

Wednesday, Apr. 20

Chapter 24

Week 15

Monday, Apr. 25

Chapter 25

Wednesday, Apr. 27

Chapter 25

Week 16

Monday, May 2

Exam on Chapters 22, 23, 24 & 25

Wednesday, May 4

Final Review

Week 17

Monday, May 9

Final Exam