

School	The University of New Mexico Valencia Campus
Course	MGMT 102 – Fundamentals of Accounting II & MGMT 102L (Lab)
Semester	Fall 2017
Class Time	Tuesdays and Thursdays 10:30AM-11:45AM & 12:00PM-12:25PM
Room	Business and Technology Building (B120) & Business and Technology Building (B120)
Instructor	Dr. Stephen Edward Takach Ph.D. (Strategic Management), MBA (International Management), BBA (Finance)
Office	Business and Technology Building (B152) (Instructor will likely be in this office or in classroom)
Email	set@unm.edu (Please use this email as it is checked frequently)
Office Phone	505.925.8730 (Please contact through email as office phone is rarely checked)
Office Hours	Tuesdays and Thursdays 8:00AM-5:30PM (please see office hours on B152 office door)
Textbook	College Accounting, 21st ed., James A. Heintz (ISBN-13: 9781285055411)
Course Purpose	An introduction to financial accounting concepts emphasizing the analysis of business transactions in accordance with generally accepted accounting principles (GAAP), the effect of these transactions on the financial statements, financial analysis, and the interrelationships of the financial statements (i.e., to introduce business students to the accounting cycle, journals, and financial statements).
Course Objectives	<p>Students will learn about accounting during class time, and will be exposed to additional problem solving necessary to master accounting basics in the accompanying lab.</p> <p><u>Based on successfully completing MGMT 101 students should be able to:</u></p> <ol style="list-style-type: none"> 1. Analyze business transactions, their effects on the financial statements and the interrelationships of the financial statements involving the following: a. Cash transactions b. Receivables and Net Realizable Value c. Operational Assets and Depreciation d. Inventory e. Current Liabilities f. Long-term Liabilities 2. Define, identify and demonstrate the impact of adjusting entries on financial statements 3. Explain and demonstrate the differences between cash and accrual basis accounting 4. Define and identify generally accepted accounting principles <p><u>Based on successfully completing MGMT 102 students should be able to:</u></p> <ol style="list-style-type: none"> 1. Analyze equity ownership transactions and their effect on the financial statements 2. Identify the cash flow statement activities and explain the purpose of the cash flow statement 3. Perform ratio analysis to evaluate financial statements
Grading and Assignments	<p>Course grade will reflect student's exam performance and the completion of daily out of class assignments.</p> <p style="text-align: center;">Exams: 90% Out of Class Assignments: 10% A: 90-100% B: 80-89.5% C: 70-79.5% D: 60-69.5% F: Below 59.5</p> <p>There will be three (3) in-class exams. (3 exams @ 30% per exam = 90%)</p> <p>There will be (25) out of class assignments (Reading Notes Summaries). These will require notes on the topics contained within the chapter, will be completed individually by the student, will be turned into the instructor on the date indicated on the syllabus, will be <u>legibly hand written</u>, and will be limited to one single page front and back. Late work on reading notes will not be accepted. Emailed versions of reading notes will not be accepted. Students need to turn in reading notes at the beginning of class and must remain in the classroom until dismissal to receive <u>full credit</u>. (Reading Notes Summaries = 10%)</p>
Make-Up Exams	Make up exams not offered to students. Please ensure your attendance on the following exam days: //(Tuesday, 09/19/17 @10:30AM)//(Tuesday, 10/24/17 @10:30AM)//(Thursday, 12/14/17 @10:30AM)//
Attendance Policy	<p>Students are required to attend class regularly.</p> <p>Students are permitted one (1) unexcused absence without grade penalty.</p> <p>For every unexcused absence after the first, the student's final grade at the end of the semester will be reduced by 5% per additional absence.</p> <p>Excused absences (i.e., the student alerts the instructor before the absence and makes up the missed class time) will be permitted at the instructor's discretion. Speak with instructor if excused absence needed.</p>
Illustrative Attendance Example	<p>A student with one (1) unexcused absence can receive 100% in the course by earning 100% on all assignments, a student with two (2) unexcused absences will at best be able to earn a 95% by receiving 100% on all assignments, three unexcused absences, will at best be able to earn a 90%, and so on...</p> <p style="text-align: center;">Number of Absences/Max Grade in Course:</p> <p style="text-align: center;">0 = 100% 1 = 100% 2 = 95% 3 = 90% 4 = 85% 5 = 80% 6 = 75% 7 = 70% 8 = 65% 9 = 60% 10 = 55%</p>

UNM-VC Vision	"Excellence in teaching, learning, and service to our community"		
UNM Computer Lab Responsibility Statement	Use of computer labs on UNM properties is governed by "Policy 2500: Acceptable Computer Use" which can be found at http://policy.unm.edu/university-policies/2000/2500.html . Food and drink are also prohibited in any computer lab on campus. Anyone violating these policies is subject to possible suspension and loss of computer lab privileges		
UNM Academic Dishonesty and/or Plagiarism Policy	Each student is expected to maintain the highest standards of honesty and integrity in academic and professional matters. The university reserves the right to take disciplinary action, including dismissal, against any student who is found responsible for academic dishonesty. Any student who has been judged to have engaged in academic dishonesty in coursework may receive a reduced or failing grade for the work in question and/or for the course. Academic dishonesty includes, but is not limited to, dishonesty in quizzes, tests or assignments; claiming credit for work not done or done by others; hindering the academic work of other students; and misrepresenting academic or professional qualifications within or outside the University.		
UNM Title IX Statement	In an effort to meet obligations under Title IX: UNM faculty, Teaching Assistants, and Graduate Assistants are considered "responsible employees" by the Department of Education (see pg. 15 - http://www2.ed.gov/about/offices/list/ocr/docs/qa-201404-title-ix.pdf). This designation requires that any report of gender discrimination which includes sexual harassment, sexual misconduct and sexual violence made to a faculty member, TA, or GA must be reported to the Title IX Coordinator at the Office of Equal Opportunity (oeo.unm.edu). For more information on the campus policy regarding sexual misconduct, see: https://policy.unm.edu/university-policies/2000/2740.html		
Business Admin Program Goals	Learning Goals for AA in Business Administration Program: The business administration program provides students with quality instruction to facilitate mastery of the knowledge, skills, and behaviors necessary to continue their studies with an end to completing a bachelor's degree in business administration.		
Day	Date	Topic Covered	Assignment Due
Tuesday	22-Aug	Course Introduction	Attendance Required
Thursday	24-Aug	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Tuesday	29-Aug	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Thursday	31-Aug	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Tuesday	05-Sep	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Thursday	07-Sep	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
Tuesday	12-Sep	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
Thursday	14-Sep	Test 1 Review	Test 1 Notes
Tuesday	19-Sep	Test 1 (Chapters 13,14,15, and Lecture)	Test 1 - 10:30AM
Thursday	21-Sep	Test 1 Debriefing	Attendance Required
Tuesday	26-Sep	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Thursday	28-Sep	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Tuesday	03-Oct	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Thursday	05-Oct	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Tuesday	10-Oct	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
Thursday	12-Oct	NO CLASS - Fall Break 2017 – NO CLASS	NO CLASS
Tuesday	17-Oct	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
Thursday	19-Oct	Test 2 Review	Test 2 Notes
Thursday	21-Oct	Test 2 (Chapters 16,17,18, and Lecture)	Test 2 - 10:30AM
Thursday	26-Oct	Test 2 Debriefing	
Tuesday	31-Oct	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Thursday	02-Nov	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Tuesday	07-Nov	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Thursday	09-Nov	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Tuesday	14-Nov	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Thursday	16-Nov	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Tuesday	21-Nov	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
Thursday	23-Nov	NO CLASS – Thanksgiving 2017 – NO CLASS	NO CLASS
Tuesday	28-Nov	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
Thursday	30-Nov	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Tuesday	05-Dec	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Thursday	07-Dec	Test 3 Review	Test 3 Notes
Tuesday	12-Dec	NO CLASS – Finals Week – NO CLASS	NO CLASS
Tuesday	14-Dec	Test 3 (Chapters 19,20,21,22,23, and Lecture)	Test 3 - 10:30AM