<table>
<thead>
<tr>
<th>School</th>
<th>The University of New Mexico Valencia Campus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course</td>
<td>MGMT 102 – Fundamentals of Accounting II &amp; MGMT 102L (Lab)</td>
</tr>
<tr>
<td>Semester</td>
<td>Spring 2017</td>
</tr>
<tr>
<td>Meeting Time</td>
<td>Tuesdays and Thursdays 10:30AM-11:45AM &amp; 12:00PM-12:25PM</td>
</tr>
<tr>
<td>Room</td>
<td>Business and Technology Building (B120) &amp; Business and Technology Building (B120)</td>
</tr>
<tr>
<td>Instructor</td>
<td>Stephen Takach</td>
</tr>
<tr>
<td>Office</td>
<td>Business and Technology Building (B152)</td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:set@unm.edu">set@unm.edu</a></td>
</tr>
<tr>
<td>Phone</td>
<td>505.925.8730</td>
</tr>
<tr>
<td>Office Hours</td>
<td>Tuesdays and Thursdays 12:30PM-1:00PM</td>
</tr>
<tr>
<td>Purpose</td>
<td>To introduce business students to corporation and manufacturing accounting</td>
</tr>
<tr>
<td>Course Objectives</td>
<td>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.</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Grading and Assignments</th>
<th>Course grade will reflect student’s exam performance and the completion of daily out of class assignments.</th>
</tr>
</thead>
</table>
|                         | **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** |
|                         | There will be three (3) in-class exams. (3 exams @ 30% per exam = 90%) |
|                         | There will be out of class assignments (Reading Notes Summaries). These will require summarization of 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 *legibly hand written*, 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 *full credit*.  
|                         | (Reading Notes Summaries = 10%) |

<table>
<thead>
<tr>
<th>Make-Up Examinations</th>
<th>Make up examinations will not be offered to students. Please ensure you will be in attendance on the following exam days: Tuesday 2/14, Thursday 3/23, Tuesday 5/9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance Policy</td>
<td>Students are required to attend class regularly. Students are permitted one absence without grade penalty. For every absence after the first, the student’s final grade at the end of the semester will be reduced by 5% per additional absence.</td>
</tr>
</tbody>
</table>

| Illustrative Attendance Example | A student missing only one class can receive 100% in the course by earning 100% on all assignments, however, a student missing two classes will at best be able to earn a 95% by receiving 100% on all assignments (missing three classes, at best 90%, and so on.)  
|------------------------------|-----------------------------------------------------------------------------------------------------|
|                              | Number of Absences/Max Grade in Course:  
|                              | 0 = 100%  
|                              | 1 = 100%  
|                              | 2 = 95%  
|                              | 3 = 90% |
**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/2500/2500.html](http://policy.unm.edu/university-policies/2500/2500.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 students who are 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/2014402-title-ix.pdf](http://www2.ed.gov/about/offices/list/ocr/2014402-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/2900/2740.html](https://policy.unm.edu/university-policies/2900/2740.html)

**Business Administration Program Goals**

Learning Goals for Associate of Arts 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.

**Course Introduction**

- **Day**: Tuesday 17-Jan
- **Date**: 17-Jan
- **Topic Covered**: Course Introduction
- **Assignment Due**:

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Topic Covered</th>
<th>Assignment Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday</td>
<td>17-Jan</td>
<td>Course Introduction</td>
<td></td>
</tr>
</tbody>
</table>

**Chapter 13 (Accounting for Merchandise Inventory)**

- **Tuesday**: 19-Jan
- **Chapter**: Chapter 13
- **Notes**: Chapter 13 Notes

**Chapter 14 (Adjustments & the Work Sheet)**

- **Thursday**: 26-Jan
- **Chapter**: Chapter 14
- **Notes**: Chapter 14 Notes

**Chapter 15 (Financial Statements & Year-End Accounting)**

- **Thursday**: 02-Feb
- **Chapter**: Chapter 15
- **Notes**: Chapter 15 Notes

**Test 1 (Chapters 13,14,15 and Lecture Notes)**

- **Tuesday**: 14-Feb
- **Test**: Test 1
- **Notes**: Test 1 Notes

**Chapter 16 (Accounting for Accounts Receivable)**

- **Tuesday**: 16-Feb
- **Chapter**: Chapter 16
- **Notes**: Chapter 16 Notes

**Chapter 17 (Accounting for Notes & Interest)**

- **Tuesday**: 23-Feb
- **Chapter**: Chapter 17
- **Notes**: Chapter 17 Notes

**Chapter 18 (Accounting for Long-Term Assets)**

- **Tuesday**: 07-Mar
- **Chapter**: Chapter 18
- **Notes**: Chapter 18 Notes

**Chapter 19 (Accounting for Partnerships)**

- **Tuesday**: 09-Mar
- **Chapter**: Chapter 19
- **Notes**: Chapter 19 Notes

**Chapter 20 ( Corporations: Organization & Capital Stock)**

- **Thursday**: 14-Mar
- **Chapter**: Chapter 20
- **Notes**: Chapter 20 Notes

**Chapter 21 ( Corporations: Taxes, Earnings, Distributions)**

- **Tuesday**: 16-Mar
- **Chapter**: Chapter 21
- **Notes**: Chapter 21 Notes

**Chapter 22 ( Corporations: Bonds)**

- **Thursday**: 28-Mar
- **Chapter**: Chapter 22
- **Notes**: Chapter 22 Notes

**Test 2 (Chapters 16,17,18 and Lecture Notes)**

- **Thursday**: 23-Mar
- **Test**: Test 2
- **Notes**: Test 2 Notes

**Chapter 23 (Statement of Cash Flows)**

- **Tuesday**: 02-May
- **Chapter**: Chapter 23
- **Notes**: Chapter 23 Notes

**Test 3 Review**

- **Thursday**: 04-May
- **Test**: Test 3 Review
- **Notes**: Test 3 Notes

**Test 3 (Chapters 19,20,21,22,23 and Lecture Notes)**

- **Tuesday**: 09-May
- **Test**: Test 3
- **Notes**: Final Exam - 10:30AM