

School	The University of New Mexico Valencia Campus
Course	MGMT 102 – Fundamentals of Accounting II & MGMT 102L (Lab)
Semester	Spring 2017
Meeting Time	Tuesdays and Thursdays 10:30AM-11:45AM & 12:00PM-12:25PM
Room	Business and Technology Building (B120) & Business and Technology Building (B120)
Instructor	Stephen Takach
Office	Business and Technology Building (B152)
Email	set@unm.edu
Phone	505.925.8730
Office Hours	Tuesdays and Thursdays 12:30PM-1:00PM
Textbook	<u>College Accounting</u> , 21st ed., James A. Heintz, ISBN-13: 978-12-8505541-1
Purpose	To introduce business students to corporation and manufacturing accounting
Course Objectives	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.
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 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 <i>legibly hand written</i>, 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 Examinations	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
Attendance Policy	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.
Illustrative Attendance Example	<p>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.)</p> <p>Number of Absences/Max Grade in Course:</p> <p>0 = 100% 1 = 100% 2 = 95% 3 = 90%</p>

UNM-VC Vision	<i>“Excellence in teaching, learning, and service to our community”</i>		
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 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.		
<u>Day</u>	<u>Date</u>	<u>Topic Covered</u>	<u>Assignment Due</u>
Tuesday	17-Jan	Course Introduction	
Thursday	19-Jan	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Tuesday	24-Jan	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Thursday	26-Jan	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Tuesday	31-Jan	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Thursday	02-Feb	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
Tuesday	07-Feb	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
Thursday	09-Feb	Test 1 Review	Test 1 Notes
Tuesday	14-Feb	Test 1 (Chapters 13,14,15 and Lecture Notes)	Test 1 - 10:30AM
Thursday	16-Feb	Test 1 Debriefing	
Tuesday	21-Feb	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Thursday	23-Feb	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Tuesday	28-Feb	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Thursday	02-Mar	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Tuesday	07-Mar	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
Thursday	09-Mar	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
Tuesday	14-Mar	NO CLASS – Spring Break 2017 – NO CLASS	
Thursday	16-Mar	NO CLASS – Spring Break 2017 – NO CLASS	
Tuesday	21-Mar	Test 2 Review	Test 2 Notes
Thursday	23-Mar	Test 2 (Chapters 16,17,18 and Lecture Notes)	Test 2 - 10:30AM
Tuesday	28-Mar	Test 2 Debriefing	
Thursday	30-Mar	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Tuesday	04-Apr	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Thursday	06-Apr	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Tuesday	11-Apr	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Thursday	13-Apr	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Tuesday	18-Apr	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Thursday	20-Apr	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
Tuesday	25-Apr	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
Thursday	27-Apr	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Tuesday	02-May	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Thursday	04-May	Test 3 Review	Test 3 Notes
Tuesday	09-May	Test 3 (Chapters 19,20,21,22,23 and Lecture Notes)	Final Exam - 10:30AM