

<b>School</b>	The University of New Mexico Valencia Campus
<b>Course</b>	MGMT 102 – Fundamentals of Accounting II & MGMT 102L (Lab)
<b>Semester</b>	Fall 2018
<b>Class Time</b>	Tuesdays and Thursdays 10:30AM-11:45AM & 12:00PM-12:25PM
<b>Room</b>	Business and Technology Building (B120) & Business and Technology Building (B120)
<b>Instructor</b>	Dr. Stephen Edward Takach <b>Ph.D.</b> (Strategic Management), <b>MBA</b> (International Management), <b>BBA</b> (Finance)
<b>Office</b>	Business and Technology Building (B152) (Instructor will likely be in this office or in classroom)
<b>Email</b>	<a href="mailto:set@unm.edu">set@unm.edu</a> (Please only send email from your _____@unm.edu email account)
<b>Office Phone</b>	505.925.8730 (Please contact through email as office phone is rarely checked)
<b>Office Hours</b>	Tuesdays and Thursdays 8:00AM-5:30PM (please see office hours on B152 office door)
<b>Textbook</b>	College Accounting, 21st ed., James A. Heintz (ISBN-13: 9781285055411)
<b>Course Purpose</b>	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).
<b>Course Objectives</b>	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. <u>Based on successfully completing MGMT 101 students should be able to:</u> 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 <u>Based on successfully completing MGMT 102 students should be able to:</u> 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
<b>Grading and Assignments</b>	Course grade will reflect student's exam performance and the completion of daily out of class assignments.  <b>Exams: 90%</b> <b>Out of Class Assignments: 10%</b> <b>A: 90-100% B: 80-89.5% C: 70-79.5% D: 60-69.5% F: Below 59.5</b>  There will be three (3) in-class exams. (3 exams @ 30% per exam = 90%)  There will be (25) out of class assignments (notes). 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 <i>legibly hand written</i> , and will be limited to one single page front and back. Late work on reading notes <b>will not</b> be accepted. Emailed versions of reading notes <b>will not</b> be accepted. Students need to turn in notes at the beginning of class and must remain in the classroom until dismissal to receive <u>full credit</u> . (25 notes @ 0.4% per note = 10%)
<b>Make-Up Exams</b>	Make up exams not offered to students. Please ensure your attendance on the following exam days: //(Tuesday, 09/18/18 @10:30AM)//(Tuesday, 10/23/18 @10:30AM)//(Thursday, 12/13/18 @10:30AM)//
<b>Attendance Policy</b>	Students are required to attend class regularly. Students are permitted one (1) unexcused absence without grade penalty. 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. Students are permitted two (2) excused absences. Excused absences (i.e., the student alerts the instructor before the absence and makes up the missed class time). Speak with instructor if excused absence needed.
<b>Illustrative Attendance Example</b>	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...  Number of Absences/Max Grade in Course: 0 = 100% 1 = 100% 2 = 95% 3 = 90% 4 = 85% 5 = 80% 6 = 75% 7 = 70% 8 = 65% 9 = 60% 10 = 55%

<b>UNM-Valencia Vision</b>	<b>"Excellence in teaching, learning, and service to our community"</b>		
<b>UNM Computer Lab Responsibility Statement</b>	Use of computer labs on UNM properties is governed by "Policy 2500: Acceptable Computer Use" which can be found at <a href="http://policy.unm.edu/university-policies/2000/2500.html">http://policy.unm.edu/university-policies/2000/2500.html</a> . 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		
<b>UNM Academic Dishonesty and/or Plagiarism Policy</b>	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.		
<b>UNM Title IX Statement</b>	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 - <a href="http://www2.ed.gov/about/offices/list/ocr/docs/ga-201404-title-ix.pdf">http://www2.ed.gov/about/offices/list/ocr/docs/ga-201404-title-ix.pdf</a> ). 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 ( <a href="http://oeo.unm.edu">oeo.unm.edu</a> ). For more information on the campus policy regarding sexual misconduct, see: <a href="https://policy.unm.edu/university-policies/2000/2740.html">https://policy.unm.edu/university-policies/2000/2740.html</a>		
<b>Business Admin Program Goals</b>	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.		
<b>Day</b>	<b>Date</b>	<b>Topic Covered</b>	<b>Assignment Due</b>
Tuesday	21-Aug	Course Introduction	Attendance Required
Thursday	23-Aug	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Tuesday	28-Aug	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Thursday	30-Aug	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Tuesday	04-Sep	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Thursday	06-Sep	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
<b>Tuesday</b>	<b>11-Sep</b>	<b>NO CLASS - Test 1 Review (ON YOUR OWN)</b>	<b>Test 1 Notes</b>
Thursday	13-Sep	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
<b>Tuesday</b>	<b>18-Sep</b>	<b>Test 1 (Chapters 13,14,15, and Lecture)</b>	<b>Test 1 - 10:30AM</b>
Thursday	20-Sep	Test 1 Debriefing	Attendance Required
Tuesday	25-Sep	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Thursday	27-Sep	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Tuesday	02-Oct	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Thursday	04-Oct	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Tuesday	09-Oct	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
<b>Thursday</b>	<b>11-Oct</b>	<b>NO CLASS - Fall Break 2018 – NO CLASS</b>	<b>NO CLASS</b>
Tuesday	16-Oct	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
Thursday	18-Oct	Test 2 Review	Test 2 Notes
<b>Tuesday</b>	<b>23-Oct</b>	<b>Test 2 (Chapters 16,17,18, and Lecture)</b>	<b>Test 2 - 10:30AM</b>
Thursday	25-Oct	Test 2 Debriefing	Attendance Required
Tuesday	30-Oct	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Thursday	01-Nov	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Tuesday	06-Nov	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Thursday	08-Nov	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Tuesday	13-Nov	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Thursday	15-Nov	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Tuesday	20-Nov	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
<b>Thursday</b>	<b>22-Nov</b>	<b>NO CLASS – Thanksgiving 2018 – NO CLASS</b>	<b>NO CLASS</b>
Tuesday	27-Nov	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
Thursday	29-Nov	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Tuesday	04-Dec	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Thursday	06-Dec	Test 3 Review	Test 3 Notes
<b>Tuesday</b>	<b>11-Dec</b>	<b>NO CLASS – Finals Week – NO CLASS</b>	<b>NO CLASS</b>
<b>Thursday</b>	<b>13-Dec</b>	<b>Test 3 (Chapters 19,20,21,22,23, and Lecture)</b>	<b>Test 3 - 10:30AM</b>