

<b>School</b>	The University of New Mexico Valencia Campus
<b>Course</b>	ACCT 2110X – Principles of Accounting IA (Note: Formerly MGMT 101 – Fundamentals of Accounting I)
<b>Semester</b>	Fall 2019
<b>Class Time</b>	Tuesdays and Thursdays 10:30AM-11:45AM
<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 posted office hours on B152 office door)
<b>Textbook</b>	Main Text: College Accounting, 21st ed., James A. Heintz (ISBN-13: 9781285055411) Supplemental Text: Dear Mr. A ~ Letters Revealing the Secrets of an Entrepreneur, George Black
<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). <i>NOTE: Principles of Accounting IA plus IB are equivalent to Principles of Accounting I on the NMHED Matrix.</i>
<b>Course Objectives</b>	Based on successfully completing ACCT2110X [1A] students should be able to: 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 c. Payables 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. Explain, define and apply generally accepted accounting principles. Based on successfully completing ACCT2110Y [1B] students should additionally be able to: 1. Analyze business transactions, their effects on the financial statements and the interrelationships of the financial statements involving the following: a. Receivables and Net Realizable Value b. Operational Assets and Depreciation c. Inventory d. Current Liabilities e. Long-term Liabilities 2. Define and identify generally accepted accounting principles. 3. Analyze equity ownership transactions and their effect on the financial statements. 4. Identify the cash flow statement activities and explain the purpose of the cash flow statement. 5. Perform ratio analysis to evaluate financial statements.
<b>Grading and Assignments</b>	Course grade will reflect student's exam performance and the completion of in-class exercises, and out of class assignments. <b>Exams: 45%</b> <b>In-Class Exercises: 30%</b> <b>Out of Class Assignments: 25%</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: [(Test 1 @ 15%) + (Test 2 @ 15%) + (Test 3 @ 15%) = 45%] There will be thirty (30) in-class exercises (ICE). These exercises will be completed in-class, during class time, and will be turned into the instructor at the end of the class session. These in-class exercises <b>cannot</b> be made-up. (30 in-class exercises @ 1.0% per in-class exercise = 30%) There will be twenty-five (25) out of class assignments (OCA). These assignments will require out of class 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 these assignments <b>will not</b> be accepted. Emailed versions of these assignments <b>will not</b> be accepted. Students need to turn in these assignments at the beginning of the class session and must remain in the classroom until dismissal to receive <i>full credit</i> . (25 assignments @ 1.0% per assignment = 25%)
<b>Make-Up Exams</b>	Make up exams will not be offered to students. Please ensure your attendance on the following exam days: //(TUES 09/17/2019@10:30AM)//(THURS 10/22/2019@10:30AM)//(THUR 12/12/2019@10:30AM)//
<b>Attendance Policy</b>	Students are required to attend class regularly. You must attend the class sessions, complete your in-class exercises, turn in your out of class assignments, and learn the material required for the exams. Please note <u>there is no way to make up a missed class session.</u> <b>*Students missing more than five (5) class sessions will be dropped from the course.*</b>
<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 Policy</b>	Having academic integrity is paramount to your success in any class. Plagiarism or cheating is not tolerated. Any instance of this will result in a grade of zero for that assignment. The link to the UNM Academic Dishonesty Policy: <a href="https://policy.unm.edu/regents-policies/section-414-8.html">https://policy.unm.edu/regents-policies/section-414-8.html</a> . The policy states: "Each student is expected to maintain the highest standards of honesty and integrity in academic and professional matters. 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. Any student judged to have engaged in academic dishonesty in course work may receive a reduced or failing grade for the work in question and/or for the course."
<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>UNM Students with Disabilities Statement</b>	If you have a documented disability, the Equal Access Services office will provide me with a letter outlining your accommodations. I will then discuss the accommodations with you to determine the best learning environment. If you feel that you need accommodations, but have not documented your disability, please contact Stacie Kirtley, the coordinator for Equal Access Services at 925-8560 or <a href="mailto:skirtley@unm.edu">skirtley@unm.edu</a> .

<b>Day/Date</b>	<b>ICE#</b>	<b>Topic Covered</b>	<b>OCA#/Description</b>
TUES/Aug 20	ICE#01	Course Introduction (Syllabus/Handouts/Student Information Sheet)	<b>NONE</b> /Attendance Required
THUR / Aug 22	ICE#02	Chapter 1 (Introduction to Accounting)	OCA#1/Chapter 1.1 Notes
TUES / Aug 27	ICE#03	Chapter 1 (Introduction to Accounting)	OCA#2/Chapter 1.2 Notes
THUR /Aug 29	ICE#04	Chapter 2 (Analyzing Transactions: Accounting Equation)	OCA#3/Chapter 2.1 Notes
TUES / Sep 03	ICE#05	Chapter 2 (Analyzing Transactions: Accounting Equation)	OCA#4/Chapter 2.2 Notes
THUR / Sep 05	ICE#06	Chapter 3 (The Double-Entry Framework)	OCA#5/Chapter 3.1 Notes
TUES / Sep 10	ICE#07	Chapter 3 (The Double-Entry Framework)	OCA#6/Chapter 3.2 Notes
THUR / Sep 12	ICE#08	Test 1 Review	OCA#7/Test 1 Notes
<b>TUES / Sep 17</b>	<b>ICE#09</b>	<b>Test 1 (Chapters 1,2,3, and Lecture)</b>	<b>NONE</b> /Test 1 – 10:30AM
THUR / Sep 19	ICE#10	Test 1 Debriefing	<b>NONE</b> /Attendance Required
TUES / Sep 24	ICE#11	Chapter 4 (Journalizing & Posting Transactions)	OCA#8/Chapter 4.1 Notes
*THUR/ Sep 27	ICE#12	*NOTE: Online Only (i.e., No In-Person Class Session) – Chapter 4 (2 of 2)	OCA#9/Chapter 4.2 Notes
TUES / Oct 01	ICE#13	Chapter 5 (Adjusting Entries)	OCA#10/Chapter 5.1 Notes
THUR / Oct 03	ICE#14	Chapter 5 (Adjusting Entries)	OCA#11/Chapter 5.2 Notes
*TUES / Oct 08	ICE#15	*NOTE: Online Only (i.e., No In-Person Class Session) – Chapter 6 (1 of 2)	*OCA#12/Chapter 6.1 Notes
<b>THUR / Oct 10</b>	<b>NONE</b>	<b>NO CLASS – UNM Fall Break – NO CLASS</b>	<b>NONE/NO CLASS</b>
TUES / Oct 15	ICE#16	Chapter 6 (Financial Statements & the Closing Process)	OCA#13/Chapter 6.2 Notes
THUR / Oct 17	ICE#17	Test 2 Review	OCA#14/Test 2 Notes
<b>TUES / Oct 22</b>	<b>ICE#18</b>	<b>Test 2 (Chapters 4,5,6, and Lecture)</b>	<b>NONE</b> /Test 2 – 10:30AM
THUR / Oct 24	ICE#19	Test 2 Debriefing	<b>NONE</b> /Attendance Required
TUES / Oct 29	ICE#20	Chapter 7 (Accounting for Cash)	OCA#15/Chapter 7.1 Notes
THUR / Oct 31	ICE#21	Chapter 7 (Accounting for Cash)	OCA#16/Chapter 7.2 Notes
TUES / Nov 05	ICE#22	Chapter 8 (Accounting for Payroll: Earnings & Deductions)	OCA#17/Chapter 8.1 Notes
THUR / Nov 07	ICE#23	Chapter 8 (Accounting for Payroll: Earnings & Deductions)	OCA#18/Chapter 8.2 Notes
TUES / Nov 12	ICE#24	Chapter 9 (Accounting for Payroll: Taxes & Reports)	OCA#19/Chapter 9.1 Notes
THUR / Nov 14	ICE#25	Chapter 9 (Accounting for Payroll: Taxes & Reports)	OCA#20/Chapter 9.2 Notes
TUES / Nov 19	ICE#26	Chapter 10 (Accounting for Sales & Cash Receipts)	OCA#21/Chapter 10.1 Notes
THUR / Nov 21	ICE#27	Chapter 10 (Accounting for Sales & Cash Receipts)	OCA#22/Chapter 10.2 Notes
*TUES / Nov 26	ICE#28	*NOTE: Online Only (i.e., No In-Person Class Session) – Chapter 11 (1 of 2)	*OCA#23/Chapter 11.1 Notes
<b>THUR / Nov 28</b>	<b>NONE</b>	<b>NO CLASS – UNM Thanksgiving Break – NO CLASS</b>	<b>NONE/NO CLASS</b>
TUES / Dec 03	ICE#29	Chapter 11 (Accounting for Purchases & Cash Payments)	OCA#24/Chapter 11.2 Notes
*THUR / Dec 05	ICE#30	*NOTE: Online Only (i.e., No In-Person Class Session) – Test 3 Review	*OCA#25/Test 3 Notes
<b>TUES / Dec 10</b>	<b>NONE</b>	<b>NO CLASS – UNM Finals Week – NO CLASS</b>	<b>NONE/NO CLASS</b>
<b>THUR / Dec 12</b>	<b>NONE</b>	<b>Test 3 (Chapters 7,8,9,10,11, and Lecture)</b>	<b>NONE</b> /Test 3 - 1:00PM

Note: Fall 2019 Deadline Dates: Last day to ADD/CHANGE = Aug 30<sup>th</sup>, 2019 // Last day to DROP without Dean's Permission = Nov 8<sup>th</sup>, 2019  
[Hyperlink to Deadline Dates](#) Last day to DROP w/o "W" = Sep 6<sup>th</sup>, 2019 // Last day to DROP with Dean's Permission and form = Dec 6<sup>th</sup>, 2019