

School	The University of New Mexico Valencia Campus
Course	ACCT2110X - Principles of Accounting IA
Semester	Fall 2023
Class Time	Tuesdays and Thursdays 1:30PM-2:45PM (100% Face-to-Face)
Room	VAAS A101 (The Big Lecture Hall)
Instructor	Dr. Stephen Edward Takach Ph.D. (Strategic Management), MBA (International Management), BBA (Finance)
Office	Business and Technology Building (B152) (<i>Instructor will likely be in this office or in classroom</i>)
Email	set@unm.edu (Please only send email from your _____@unm.edu email account)
Office Phone	505.925.8730 (<i>Please contact through email as office phone is rarely checked</i>)
Office Hours	Tuesdays and Thursdays 9:00AM-12:00PM and 2:45PM-3:00PM in VAAS A101 (The Big Lecture Hall) (<i>please see office hours on B152 office door</i>)
Textbook	<u>College Accounting</u> , 21st ed., James A. Heintz (ISBN-13: 9781285055411) Supplemental Text: Dear Mr. A ~ Letters Revealing the Secrets of an Entrepreneur [aka The Next Level Entrepreneur], George Black
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). NOTE: Principles of Accounting 1A plus 1B are equivalent to Principles of Accounting I on the NMHED Matrix.
Course Objectives	Students will learn about accounting during class time, and will be exposed to additional problem solving necessary to master accounting basics. Based on successfully completing ACCT2110X 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 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 Based on successfully completing ACCT2110Y students should be able to: 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	Course grade will reflect student's exam performance, the completion of in-class exercises, out-of-class assignments, an in-class presentation, and pitch competition submission. Exams: 70% In-Class Exercises: 15% Out of Class Assignments: 5% In-Class End-of-Semester (EOS) Presentation: 5% Pitch Competition Submission: 5% A: 90-100% B: 80-89.5% C: 70-79.5% D: 60-69.5% F: Below 59.5 There will be two (2) in-class exams. (1 Midterm Exam @ 30% and 1 Comprehensive Final Exam @ 40% = 70%) There will be thirty (30) in-class exercises. 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 cannot be made-up. (30 in-class exercises @ 0.5% per in-class exercise = 15%) There will be thirty (30) out-of-class assignments (OCAs). 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 legibly hand written , and will be limited to one single page front and back. Late work on these assignments will not be accepted. Emailed versions of these assignments will not be accepted. Students need to turn these assignments at the beginning of the class session and must remain in the classroom until dismissal to receive full credit . (30 out-of-class assignments @ 0.167% per out of class assignment = 5%) There will be one (1) in-class End-of-Semester (EOS) presentation. This presentation will be based on the out-of-class assignments and in-class exercises that are completed from the course supplemental textbook Dear Mr. A. (aka The Next Level Entrepreneur) (1 presentation @ 5% per presentation = 5%) There will be one (1) pitch competition submission. This submission will be based on the out-of-class assignments and in-class exercises that are completed from the course supplemental textbook Dear Mr. A. (aka The Next Level Entrepreneur) (1 pitch competition submission @ 5% per submission = 5%)
Make-Up Tests	Make-up tests will not be offered to students. Please ensure your attendance on the noted test days.
Attendance Policy	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 there is no way to make up a missed class session. **Students missing more than three (3) in-class sessions will be dropped from the course.**
UNM-Valencia 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 2400, Acceptable Computer Use, which can be found at http://policy.unm.edu/university-policies/2400-2003-0001 . Policies and rules are also promulgated in any computer lab on campus. Any other violating these policies is subject to possible suspension and loss of computer lab privileges.
UNM Academic Dishonesty Policy	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: https://policy.unm.edu/regents-policies/section-44-8.html . 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; rendering 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."
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 (see.unm.edu). For more information on the campus policy regarding sexual misconduct, see: https://policy.unm.edu/university-policies/2200/2740.htm
UNM Students with Disabilities Statement	If you have a documented disability, the appropriate services will be provided to you prior to the start of your course. If you have a documented disability, please contact Stacia Kirtley, the coordinator for Equal Access Services at 926-8560 or skirtley@unm.edu.

Day	Date	Topic Covered	In-Class Exercise ICE#	Out-of-Class Assignment OCA#	OCA Description
Tuesday	8/22/2023	Course Introduction (Syllabus/Handouts/Student Information Sheet)	1	1	Course Introduction Notes
Thursday	8/24/2023	Chapter 1 (Introduction to Accounting)	2	2	Chapter 1.1 Notes
Tuesday	8/29/2023	Chapter 1 (Introduction to Accounting)	3	3	Chapter 1.2 Notes
Thursday	8/31/2023	Chapter 2 (Analyzing Transactions: Accounting Equation)	4	4	Chapter 2.1 Notes
Tuesday	9/5/2023	Chapter 2 (Analyzing Transactions: Accounting Equation)	5	5	Chapter 2.2 Notes
Thursday	9/7/2023	Chapter 3 (The Double-Entry Framework)	6	6	Chapter 3.1 Notes
Tuesday	9/12/2023	Chapter 3 (The Double-Entry Framework)	7	7	Chapter 3.2 Notes
Thursday	9/14/2023	Chapter 4 (Journalizing and Posting Transactions)	8	8	Chapter 4.1 Notes
Tuesday	9/19/2023	Chapter 4 (Journalizing and Posting Transactions)	9	9	Chapter 4.2 Notes
Thursday	9/21/2023	Chapter 5 (Adjusting Entries)	10	10	Chapter 5.1 Notes
Tuesday	9/26/2023	Chapter 5 (Adjusting Entries)	11	11	Chapter 5.2 Notes
Thursday	9/28/2023	Chapter 6 (Financial Statements and The 4-Step Closing Process)	12	12	Chapter 6.1 Notes
Tuesday	10/3/2023	Chapter 6 (Financial Statements and The 4-Step Closing Process)	13	13	Chapter 6.2 Notes
Thursday	10/5/2023	ACCT2110X MIDTERM EXAM (Chapters 1, 2, 3, 4, 5, 6)	14	14	Midterm Exam Notes (Chapters 1, 2, 3, 4, 5, 6)
Tuesday	10/10/2023	** Independent "In-Class Exercise" (ICE) Day #1 (Submit Post-Midterm Notes)	15	15	Midterm Exam Debriefing Notes (Looking Back)
Thursday	10/12/2023	NO CLASS - Fall Break 2023 - NO CLASS	None	None	
Tuesday	10/17/2023	In-Class End-of-Semester Project Overview (Attendance Required)	16	16	End-of-Semester Project Notes (Looking Forward)
Thursday	10/19/2023	Chapter 7 (Accounting for Cash)	17	17	Chapter 7.1 Notes
Tuesday	10/24/2023	Chapter 7 (Accounting for Cash)	18	18	Chapter 7.2 Notes
Thursday	10/26/2023	Chapter 8 (Accounting for Payroll: Earnings and Deductions)	19	19	Chapter 8.1 Notes
Tuesday	10/31/2023	Chapter 8 (Accounting for Payroll: Earnings and Deductions)	20	20	Chapter 8.2 Notes
Thursday	11/2/2023	Chapter 9 (Accounting for Payroll: Taxes and Reports)	21	21	Chapter 9.1 Notes
Tuesday	11/7/2023	Chapter 9 (Accounting for Payroll: Taxes and Reports)	22	22	Chapter 9.2 Notes
Thursday	11/9/2023	Chapter 10 (Accounting for Merchandising Business: Sales and Cash Receipts)	23	23	Chapter 10.1 Notes
Tuesday	11/14/2023	Chapter 10 (Accounting for Merchandising Business: Sales and Cash Receipts)	24	24	Chapter 10.2 Notes
Thursday	11/16/2023	Chapter 11 (Accounting for Merchandising Business: Purchases and Cash Payments)	25	25	Chapter 11.1 Notes
Tuesday	11/21/2023	Chapter 11 (Accounting for Merchandising Business: Purchases and Cash Payments)	26	26	Chapter 11.2 Notes
Thursday	11/23/2023	NO CLASS - Thanksgiving Break 2022 - NO CLASS	None	None	
Tuesday	11/28/2023	In-Class "Accounting for..." Specialties Review (Chapters 7-11) (Attendance Required)	27	27	Final Exam Notes (Chapters 7-11)
Thursday	11/30/2023	** Independent "In-Class Exercise" Day #2 (End-of-Semester Project Submission)	28	28	End-of-Semester Project Notes (Looking Back)
Tuesday	12/5/2023	In-Class End-of-Semester Project Presentations (Attendance Required)	29	29	Notes - Presentations of End-of-Semester Projects
Thursday	12/7/2023	In-Class Final Exam Review (Chapters 1-11) (Attendance Required)	30	30	Final Exam Notes (Chapters 1-11)
Tuesday	12/12/2023	NO CLASS - Final Exam Week - NO CLASS	None	None	
Thursday	12/14/2023	ACCT2110X FINAL EXAM (Chapters 1-11)	None	None	ACCT2110X FINAL EXAM - 1:30PM-3:30PM

** = No Formal In-Class Session
(i.e., Dr. Takach will **NOT** be in classroom)