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| <b>School</b>                          | The University of New Mexico Valencia Campus   |
| <b>Course</b>                          | MGMT 101 – Fundamentals of Accounting I & MGMT 101L (Lab)  |
| <b>Semester</b>                        | Spring 2018  |
| <b>Class Time</b>                      | Tuesdays and Thursdays 1:30PM-2:45PM & 1:00PM-1:25PM   |
| <b>Room</b>                            | Business and Technology Building (B120) & Business and Technology Building (B120)  |
| <b>Instructor</b>                      | Dr. Stephen Edward Takach<br><b>Ph.D.</b> ( <i>Strategic Management</i> ), <b>MBA</b> ( <i>International Management</i> ), <b>BBA</b> ( <i>Finance</i> )   |
| <b>Office</b>                          | Business and Technology Building (B152) ( <i>Instructor will likely be in this office or in classroom</i> )  |
| <b>Email</b>                           | <a href="mailto:set@unm.edu">set@unm.edu</a> ( <i>Please use this email as it is checked frequently</i> )  |
| <b>Office Phone</b>                    | 505.925.8730 ( <i>Please contact through email as office phone is rarely checked</i> )   |
| <b>Office Hours</b>                    | Tuesdays and Thursdays 8:00AM-5:30PM ( <i>please see office hours on B152 office door</i> )  |
| <b>Textbook</b>                        | <u>College Accounting, 21st ed., James A. Heintz (ISBN-13: 9781285055411)</u>  |
| <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.<br><u>Based on successfully completing MGMT 101 students should be able to:</u><br><ol style="list-style-type: none"> <li>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</li> <li>2. Define, identify and demonstrate the impact of adjusting entries on financial statements</li> <li>3. Explain and demonstrate the differences between cash and accrual basis accounting</li> <li>4. Define and identify generally accepted accounting principles</li> </ol> <u>Based on successfully completing MGMT 102 students should additionally be able to:</u><br><ol style="list-style-type: none"> <li>1. Analyze equity ownership transactions and their effect on the financial statements</li> <li>2. Identify the cash flow statement activities and explain the purpose of the cash flow statement</li> <li>3. Perform ratio analysis to evaluate financial statements</li> </ol> |
| <b>Grading and Assignments</b>         | Course grade will reflect student's exam performance and the completion of daily out of class assignments.<br><br><p style="text-align: center;"><b>Exams: 90%</b><br/><b>Out of Class Assignments: 10%</b><br/><b>A: 90-100% B: 80-89.5% C: 70-79.5% D: 60-69.5% F: Below 59.5</b></p> <p>There will be three (3) in-class exams. (3 exams @ 30% per exam = 90%)</p> <p>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%)</p>   |
| <b>Make-Up Exams</b>                   | Make up exams not offered to students. Please ensure your attendance on the following exam days: (Tuesday February 13) // (Thursday March 22) // (Tuesday May 8)   |
| <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...<br><br><p style="text-align: center;">Number of Absences/Max Grade in Course:<br/>0 = 100% 1 = 100% 2 = 95% 3 = 90% 4 = 85% 5 = 80% 6 = 75% 7 = 70% 8 = 65% 9 = 60% 10 = 55%</p>   |

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| <b>UNM-VC 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   | 16-Jan   | Course Introduction                                       | Attendance Required    |
| Thursday  | 18-Jan   | Chapter 1 (Introduction to Accounting)                    | Chapter 1 Notes        |
| Tuesday   | 23-Jan   | Chapter 1 (Introduction to Accounting)                    | Chapter 1 Notes        |
| Thursday  | 25-Jan   | Chapter 2 (Analyzing Transactions: Accounting Equation)   | Chapter 2 Notes        |
| Tuesday   | 30-Jan   | Chapter 2 (Analyzing Transactions: Accounting Equation)   | Chapter 2 Notes        |
| Thursday  | 01-Feb   | Chapter 3 (The Double-Entry Framework)                    | Chapter 3 Notes        |
| Tuesday   | 06-Feb   | Chapter 3 (The Double-Entry Framework)                    | Chapter 3 Notes        |
| Thursday  | 08-Feb   | Test 1 Review   | Test 1 Notes           |
| <b>Tuesday</b>  | <b>13-Feb</b>  | <b>Test 1 (Chapters 1,2,3, and Lecture)</b>               | <b>Test 1 - 1:00PM</b> |
| Thursday  | 15-Feb   | Test 1 Debriefing   | Attendance Required    |
| Tuesday   | 20-Feb   | Chapter 4 (Journalizing & Posting Transactions)           | Chapter 4 Notes        |
| Thursday  | 22-Feb   | Chapter 4 (Journalizing & Posting Transactions)           | Chapter 4 Notes        |
| Tuesday   | 27-Feb   | Chapter 5 (Adjusting Entries)                             | Chapter 5 Notes        |
| Thursday  | 01-Mar   | Chapter 5 (Adjusting Entries)                             | Chapter 5 Notes        |
| Tuesday   | 06-Mar   | Chapter 6 (Financial Statements & the Closing Process)    | Chapter 6 Notes        |
| Thursday  | 08-Mar   | Chapter 6 (Financial Statements & the Closing Process)    | Chapter 6 Notes        |
| <b>Tuesday</b>  | <b>13-Mar</b>  | <b>NO CLASS – Spring Break 2018 – NO CLASS</b>            | <b>NO CLASS</b>        |
| <b>Thursday</b>   | <b>15-Mar</b>  | <b>NO CLASS – Spring Break 2018 – NO CLASS</b>            | <b>NO CLASS</b>        |
| Tuesday   | 20-Mar   | Test 2 Review   | Test 2 Notes           |
| <b>Thursday</b>   | <b>22-Mar</b>  | <b>Test 2 (Chapters 4,5,6, and Lecture)</b>               | <b>Test 2 – 1:00PM</b> |
| Tuesday   | 27-Mar   | Test 2 Debriefing   | Attendance Required    |
| Thursday  | 29-Mar   | Chapter 7 (Accounting for Cash)                           | Chapter 7 Notes        |
| Tuesday   | 03-Apr   | Chapter 7 (Accounting for Cash)                           | Chapter 7 Notes        |
| Thursday  | 05-Apr   | Chapter 8 (Accounting for Payroll: Earnings & Deductions) | Chapter 8 Notes        |
| Tuesday   | 10-Apr   | Chapter 8 (Accounting for Payroll: Earnings & Deductions) | Chapter 8 Notes        |
| Thursday  | 12-Apr   | Chapter 9 (Accounting for Payroll: Taxes & Reports)       | Chapter 9 Notes        |
| Tuesday   | 17-Apr   | Chapter 9 (Accounting for Payroll: Taxes & Reports)       | Chapter 9 Notes        |
| Thursday  | 19-Apr   | Chapter 10 (Accounting for Sales & Cash Receipts)         | Chapter 10 Notes       |
| Tuesday   | 24-Apr   | Chapter 10 (Accounting for Sales & Cash Receipts)         | Chapter 10 Notes       |
| Thursday  | 26-Apr   | Chapter 11 (Accounting for Purchases & Cash Payments)     | Chapter 11 Notes       |
| Tuesday   | 01-May   | Chapter 11 (Accounting for Purchases & Cash Payments)     | Chapter 11 Notes       |
| Thursday  | 03-May   | Test 3 Review   | Test 3 Notes           |
| <b>Tuesday</b>  | <b>08-May</b>  | <b>Test 3 (Chapters 7,8,9,10,11, and Lecture)</b>         | <b>Test 3 - 1:00PM</b> |
| <b>Thursday</b>   | <b>10-May</b>  | <b>NO CLASS – Finals Week – NO CLASS</b>                  | <b>NO CLASS</b>        |