

School	The University of New Mexico Valencia Campus
Course	MGMT 102 – Fundamentals of Accounting II & MGMT 102L (Lab)
Semester	Spring 2018
Class Time	Tuesdays and Thursdays 10:30AM-11:45AM & 12:00PM-12:25PM
Room	Business and Technology Building (B120) & Business and Technology Building (B120)
Instructor	Dr. Stephen Edward Takach Ph.D. (<i>Strategic Management</i>), MBA (<i>International Management</i>), BBA (<i>Finance</i>)
Office	Business and Technology Building (B152) (<i>Instructor will likely be in this office or in classroom</i>)
Email	set@unm.edu (<i>Please use this email as it is checked frequently</i>)
Office Phone	505.925.8730 (<i>Please contact through email as office phone is rarely checked</i>)
Office Hours	Tuesdays and Thursdays 8:00AM-5:30PM (<i>please see office hours on B152 office door</i>)
Textbook	<u>College Accounting, 21st ed., James A. Heintz (ISBN-13: 9781285055411)</u>
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).
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. <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
Grading and Assignments	Course grade will reflect student's exam performance and the completion of daily out of class assignments. 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 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 will not be accepted. Emailed versions of reading notes will not 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%)
Make-Up Exams	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)
Attendance Policy	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.
Illustrative Attendance Example	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%

UNM-VC 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 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 Admin Program Goals	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.		
Day	Date	Topic Covered	Assignment Due
Tuesday	16-Jan	Course Introduction	Attendance Required
Thursday	18-Jan	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Tuesday	23-Jan	Chapter 13 (Accounting for Merchandise Inventory)	Chapter 13 Notes
Thursday	25-Jan	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Tuesday	30-Jan	Chapter 14 (Adjustments & the Work Sheet)	Chapter 14 Notes
Thursday	01-Feb	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
Tuesday	06-Feb	Chapter 15 (Financial Statements & Year-End Accounting)	Chapter 15 Notes
Thursday	08-Feb	Test 1 Review	Test 1 Notes
Tuesday	13-Feb	Test 1 (Chapters 13,14,15, and Lecture)	Test 1 - 10:30AM
Thursday	15-Feb	Test 1 Debriefing	Attendance Required
Tuesday	20-Feb	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Thursday	22-Feb	Chapter 16 (Accounting for Accounts Receivable)	Chapter 16 Notes
Tuesday	27-Feb	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Thursday	01-Mar	Chapter 17 (Accounting for Notes & Interest)	Chapter 17 Notes
Tuesday	06-Mar	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
Thursday	08-Mar	Chapter 18 (Accounting for Long-Term Assets)	Chapter 18 Notes
Tuesday	13-Mar	NO CLASS – Spring Break 2018 – NO CLASS	NO CLASS
Thursday	15-Mar	NO CLASS – Spring Break 2018 – NO CLASS	NO CLASS
Tuesday	20-Mar	Test 2 Review	Test 2 Notes
Thursday	22-Mar	Test 2 (Chapters 16,17,18, and Lecture)	Test 2 - 10:30AM
Tuesday	27-Mar	Test 2 Debriefing	Attendance Required
Thursday	29-Mar	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Tuesday	03-Apr	Chapter 19 (Accounting for Partnerships)	Chapter 19 Notes
Thursday	05-Apr	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Tuesday	10-Apr	Chapter 20 (Corporations: Organization & Capital Stock)	Chapter 20 Notes
Thursday	12-Apr	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Tuesday	17-Apr	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	Chapter 21 Notes
Thursday	19-Apr	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
Tuesday	24-Apr	Chapter 22 (Corporations: Bonds)	Chapter 22 Notes
Thursday	26-Apr	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Tuesday	01-May	Chapter 23 (Statement of Cash Flows)	Chapter 23 Notes
Thursday	03-May	Test 3 Review	Test 3 Notes
Tuesday	08-May	Test 3 (Chapters 19,20,21,22,23, and Lecture)	Test 3 - 10:30AM
Thursday	10-May	NO CLASS – Finals Week – NO CLASS	NO CLASS