

<b>School</b>	The University of New Mexico Valencia Campus
<b>Course</b>	ACCT2110Y - Principles of Accounting IB
<b>Semester</b>	Spring 2020
<b>Class Time</b>	Tuesdays and Thursdays 10:30AM-11:45AM
<b>Room</b>	Business and Technology Building (B120) & Online (Blackboard Learn)
<b>Instructor Office</b>	Dr. Stephen Edward Takach Ph.D. (Strategic Management), MBA (International Management), BBA (Finance) Business and Technology Building (B152) (Instructor will likely be in this office or in classroom)
<b>Email</b>	set@unm.edu (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>	<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
<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 ACCT2110X 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 ACCT2110Y 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, the completion of in-class exercises, out-of-class assignments, an in-class presentation, and pitch competition submission. <b>Exams: 40%</b> <b>In-Class Exercises: 30%</b> <b>Out of Class Assignments: 15%</b> <b>In-Class Presentation: 10%</b> <b>Pitch Competition Submission: 5%</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 @ 10%) + (Test 2 @ 10%) + (Test 3 @ 20%) = 40%] 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 <b>cannot</b> be made-up. (30 in-class exercises @ 1.0% per in-class exercise = 30%) 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 <u>legibly hand written</u> , 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 these assignments at the beginning of the class session and must remain in the classroom until dismissal to receive <u>full credit</u> . (30 out-of-class assignments @ 0.50% per out of class assignment = 15%) There will be one (1) in-class 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 @ 10% per presentation = 10%) 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%)
<b>Make-Up Tests</b>	Make-up tests will not be offered to students. Please ensure your attendance on the noted test days.
<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/qa-201404-title-ix.pdf">http://www2.ed.gov/about/offices/list/ocr/docs/qa-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 (oeo.unm.edu). 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</b>	<b>Date</b>	<b>Topic Covered</b>	<b>In-Class Exercise ICE#</b>	<b>Out-of-Class Assignment OCA#</b>	<b>OCA Description</b>
Tuesday	21-Jan	Course Introduction (Syllabus/Handouts/Student Information Sheet)	1	1	Course Introduction Notes
Thursday	23-Jan	Dear Mr. A (DMA) - Session 1	2	2	DMA Drafts of Exercises (1-8)
Tuesday	28-Jan	Dear Mr. A (DMA) - Session 2	3	3	DMA Drafts of Exercises (9-16)
Thursday	30-Jan	<b>FIELD TRIP - Lobo Rainforest - Seminar - The Next Level Navigator™</b>	4	4	<b>DMA Final Version of Exercises (ALL 16)</b>
Tuesday	4-Feb	Chapter 13 (Accounting for Merchandise Inventory for a Merchandising Business)	5	5	Chapter 13.1 Notes
Thursday	6-Feb	Chapter 14 (Adjustments for a Merchandising Business)	6	6	Chapter 14.1 Notes
Tuesday	11-Feb	Chapter 15 (Financial Statements and Year-End Accounting for a Merchandising Business)	7	7	Chapter 15.1 Notes
Thursday	13-Feb	Test #1 Review	8	8	Test #1 Review Notes
Tuesday	18-Feb	<b>TEST #1 (Chapters 13, 14, 15, and Lecture)</b>	9	9	Test #1 Study Guide (Looking Forward)
Thursday	20-Feb	Test #1 Debriefing	10	10	Test #1 Debriefing Notes (Looking Back)
Tuesday	25-Feb	Chapter 16 (Accounting for Accounts Receivable)	11	11	Chapter 16.1 Notes
Thursday	27-Feb	Chapter 16 (Accounting for Accounts Receivable)	12	12	Chapter 16.2 Notes
Tuesday	3-Mar	Chapter 17 (Accounting for Notes & Interest)	13	13	Chapter 17.1 Notes
Thursday	5-Mar	Chapter 17 (Accounting for Notes & Interest)	14	14	Chapter 17.2 Notes
Tuesday	10-Mar	Chapter 18 (Accounting for Long-Term Assets)	15	15	Chapter 18.1 Notes
Thursday	12-Mar	Chapter 18 (Accounting for Long-Term Assets)	16	16	Chapter 18.2 Notes
Tuesday	17-Mar	<b>SPRING BREAK 2020 - NO CLASSES</b>	<b>None</b>	<b>None</b>	<b>None</b>
Thursday	19-Mar	<b>SPRING BREAK 2020 - NO CLASSES</b>	<b>None</b>	<b>None</b>	<b>None</b>
Tuesday	24-Mar	Test #2 Review	17	17	Test #2 Review Notes
Thursday	26-Mar	<b>TEST #2 (Chapters 16, 17, 18, and Lecture)</b>	18	18	Test #2 Study Guide (Looking Forward)
Tuesday	31-Mar	Test #2 Debriefing	19	19	Test #2 Debriefing Notes (Looking Back)
Thursday	2-Apr	Chapter 19 (Accounting for Partnerships)	20	20	Chapter 19.1 Notes
Tuesday	7-Apr	Chapter 19 (Accounting for Partnerships)	21	21	Chapter 19.2 Notes
Thursday	9-Apr	Chapter 20 (Corporations) <b>**[NOTE: Submit 90-Second Video for Pitch Competition]**</b>	22	22	Chapter 20.1 Notes
Tuesday	14-Apr	Chapter 20 (Corporations: Organization and Capital Stock)	23	23	Chapter 20.2 Notes
Thursday	16-Apr	Chapter 21 (Corporations: Taxes, Earnings, Distributions)	24	24	Chapter 21.1 Notes
Tuesday	21-Apr	Pitching Ideas In-Class Session <b>**[NOTE: No In-Person Class if YES to Pitch Competition]**</b>	25	25	Chapter 21.2 Notes
Thursday	23-Apr	Chapter 22 (Corporations: Bonds)	26	26	Chapter 22.1 Notes
Tuesday	28-Apr	Chapter 22 (Corporations: Bonds)	27	27	Chapter 22.2 Notes
Thursday	30-Apr	Chapter 23 (Statement of Cash Flows)	28	28	Chapter 23.1 Notes
Tuesday	5-May	Test #3 Review	29	29	Test #3 Review Notes
Thursday	7-May	6-Minute Dear Mr. A Presentation (Teams of 2, Partnership DMA, Accounting Emphasis)	30	30	Dear Mr. A Presentation Items
Tuesday	12-May	<b>Test #3 (Chapters 19, 20, 21, 22, 23, and Lecture)</b>	<b>None</b>	<b>None</b>	<b>None</b>
Thursday	14-May	<b>FINALS WEEK 2020 - NO CLASS</b>	<b>None</b>	<b>None</b>	<b>None</b>