

## **MGMT 502: Accounting and Management Information Systems Fall 2014**

INSTRUCTOR: Todd White, Ph. D., CPA (Inactive)  
OFFICE: ASM 2012  
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OFFICE HOURS: Tuesday & Thursday, 2:00 - 3:30

### **COURSE OBJECTIVES:**

1. To understand the basic components and principal uses of the main corporate financial statements: Balance Sheet, Income Statement, and Statement of Cash Flows.
2. Develop proficiency in being able to represent economic transactions through a firm's accounting system using Generally Accepted Accounting Principles.
3. Gain a basic comprehension of the factors important in financial statement analysis and become familiar with frequently used financial statement analysis ratios.
4. Acquire an introductory understanding of the differences between US GAAP and IFRS.

Textbook: Weil, Schipper, Francis; Financial Accounting: An Introduction to Concepts, Methods, and Uses; 14th edition; South-Western Cengage Learning.

### **GRADING:**

Three Exams (75 points each)	225 points (75%)
Financial Statement Analysis Case	30 points (10%)
Homework	30 points (10%)
<u>Quizzes, Professionalism, Other</u>	<u>15 points (5%)</u>
Total	300 points (100%)

EXAMS: All students are expected to take the exams on the dates assigned. Prior approval to be absent from an exam will be granted only in cases of extreme personal emergency. Under such circumstances, the exam must be taken before it is returned to the class.

LECTURE NOTES: A PowerPoint outline of the lecture along with problems covered in class will be posted on UNM Learn a day or so before the lecture. It is recommended that you print a copy and bring it to class the day of the lecture.

HOMEWORK: Homework will be completed by hand and turned in to me on the due date.

### **ADA Statement**

*"If you are a qualified person with disabilities who might need appropriate academic adjustments, please communicate with me as soon as possible so that we may make appropriate arrangements to meet your needs in a timely manner. Frequently, we will need to coordinate academic adjustments with other offices on campus".*

### **ASM Academic Integrity Statement**

*"ASM faculty, staff and students commit to values of trust, honesty, integrity and accountability. We will not tolerate academic dishonesty. By enrolling in any course at Anderson the student accepts the Anderson Academic Honesty Code and affirms the following pledge:*

*I will not lie, cheat, fabricate, plagiarize or use any other dishonest means to gain unfair academic advantage"*

## Management 502 Assignment Schedule – Fall 2014

\*Items on Schedule Subject to Change at Instructor's Announcement

<u>Date</u>	<u>Day</u>	<u>Material/Chapter</u>
August 19	T	Chapter 1: Introduction to Financial Accounting
21	TH	Chapter 2: Balance Sheet
26	T	Chapter 2: Balance Sheet
28	TH	Ch. 2 HW: 10, 16
September 2	T	Chapter 3: Income Statement
4	TH	Chapter 3: Income Statement
9	T	Ch. 3 HW: 24, 28
11	TH	Chapter 8: Revenue Recognition, Receivables, Advances from Customers
16	T	Ch. 8 HW: 21, 22, 23, 49
18	TH	<b>Exam 1</b>
23	T	Chapter 9: Working Capital
25	TH	Ch. 9: 38, 42, 43
30	T	Chapter 10: Long Lived Tangible and Intangible Assets
October 2	TH	Ch. 10 HW: 19, 20, 29
7	T	Chapter 6: Statement of Cash Flows
9	TH	<b>No Class – Fall Break</b>
14	T	Chapter 6: Statement of Cash Flows
16	TH	Ch. 6 HW: 33, 34 (use Indirect Method for b&c), 44
21	T	<b>Exam 2</b>
23	TH	Ch. 11: Notes, Bonds & Leases; Appendix (p. 709-733)
28	T	Ch. 11: Notes, Bonds & Leases; Appendix (p. 709-733)
30	TH	Ch. 11 HW: 16, 19, 27, 28
November 4	T	Chapter 13: Marketable Securities (p. 505-517)
6	TH	Ch. 13 HW: 26, 27
11	T	Chapter 15: Shareholders' Equity
13	TH	Ch. 15 HW: 14, 15, 22, 29

18	T	<b>Exam 3</b>
20	TH	Chapter 7: Financial Statement Analysis
25	T	Chapter 7: Financial Statement Analysis
27	TH	<b>No Class – Thanksgiving Break</b>
December 2	T	Work on Financial Statement Analysis Case
4	TH	Ch. 7 HW: 25, 26
December 9	T	Turn in Financial Statement Analysis Case to my office during class time