

MGMT 502: Financial Accounting and Analysis Fall 2015

INSTRUCTOR: Todd White, Ph. D., CPA (Inactive)
OFFICE: ASM 2012
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OFFICE HOURS: Wednesday & Thursday, 10:30am - 12:30pm

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:

Quizzes (3)	30 points (6%)
Homework	50 points (10%)
Exams	330 points (66%)
Financial Statement Analysis Case	65 points (13%)
<u>Professionalism, Other</u>	<u>25 points (5%)</u>
Total	500 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 the problem set covered in class will be posted on UNM Learn a day or so before the lecture. It is recommended that you print a copy of both and bring them to class the day of the lecture.

HOMEWORK: Homework will be completed by hand and turned in on the due date listed in the course schedule.

REGISTRATION/STATUS: It is the **student's responsibility** to make sure they are registered and to change their status (i.e. drop the class) if need be. The student is responsible for being aware of appropriate deadlines and policies of both UNM and the Anderson School of Management. Please visit advising (<http://www.mgt.unm.edu/advisement/>), the registrar's office (<https://registrar.unm.edu/>), or the bursar's office (<http://bursar.unm.edu/>) if you have questions.

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 2015

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

<u>Date</u>	<u>Day</u>	<u>Material/Chapter</u>
August 18 th	T	Introduction to Course/Review Syllabus
20	TH	Chapter 1: Introduction to Financial Accounting
25	T	Chapter 2: Balance Sheet
27	TH	Chapter 2: Balance Sheet
September 1 st	T	Ch. 2 HW: 10, 16
3	TH	Chapter 3: Income Statement
8	T	Chapter 3: Income Statement
10	TH	Quiz 1 & Ch. 3 HW: 24, 28
15	T	Chapter 8: Revenue Recognition, Receivables, Advances from Customers
17	TH	Exam 1
22	T	Chapter 9: Working Capital
24	TH	Ch. 9: 38, 42, 43
29	T	Chapter 10: Long Lived Tangible and Intangible Assets
October 1 st	TH	Ch. 10 HW: 19, 20, 26, 29
6	T	Chapter 6: Statement of Cash Flows
8	TH	No Class – Fall Break
13	T	Quiz 2 & Chapter 6: Statement of Cash Flows
15	TH	Ch. 6 HW: 33, 34 (a&b only), 44
20	T	Exam 2
22	TH	Chapter 13: Marketable Securities (p. 505-517)

27	T	Ch. 13 HW: 26, 27
29	TH	Chapter 15: Shareholders' Equity
November 3 rd	T	Ch. 15 HW: 14, 15, 22, 29
5	TH	Ch. 11: Notes, Bonds & Leases; Appendix (p. 709-733)
10	T	Quiz 3 & Ch. 11: Notes, Bonds & Leases; Appendix
12	TH	Ch. 11 HW: 16, 18, 19
17	T	Exam 3
19	TH	Chapter 7: Financial Statement Analysis
24	T	Chapter 7: Financial Statement Analysis
26	TH	No Class – Thanksgiving Break
December 1 st	T	Ch. 7 HW: 25, 26
3	TH	Work on Financial Statement Analysis Case
December 7*	M	Turn in Financial Statement Analysis Case to my office

**The financial analysis case due date is tentative and subject to change.*