

MGMT 502: Financial Accounting and Analysis Winter 2016

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 (5)	75 points (25%)
Homework	60 points (20%)
Mid-Term Exam	60 points (20%)
Final Exam	90 points (30%)
<u>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 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 the day after it is assigned.

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 – Winter 2016

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

<u>Date</u>	<u>Day</u>	<u>Material/Chapter</u>
Jan. 4th	M	Chapter 1: Introduction to Financial Accounting
		Chapter 2: Balance Sheet
Jan.. 5th	T	Quiz #1
		Chapter 2: Balance Sheet
		Chapter 3: Income Statement
		Hmwk: Chapter 2 - 10, 16
Jan. 6th	W	Quiz #2
		Chapter 3: Income Statement
		Hmwk: Chapter 3 - 24, 28
Jan. 7th	H	Chapter 9: Working Capital
		Chapter 10: Long Lived Tangible and Intangible Assets
		Hmwk: Chapter 9 - 38, 42, 43
Jan. 8th	F	Quiz #3
		Chapter 10: Long Lived Tangible and Intangible Assets
		Hmwk: Chapter 10 - 19, 20, 26, 29

<i>Jan. 11th</i>	<i>M</i>	<i>Mid-Term Exam</i>
		<i>Chapter 11: Notes, Bonds, & Leases</i>
		<i>Hmwk: Chapter 11 - 16, 18, 19</i>
<i>Jan. 12th</i>	<i>T</i>	<i>Quiz #4</i>
		<i>Chapter 11: Notes, Bonds, & Leases</i>
		<i>Chapter 15: Shareholders' Equity</i>
		<i>Hmwk: Chapter 15 - 14, 15, 29</i>
<i>Jan. 13th</i>	<i>W</i>	<i>Quiz #5</i>
		<i>Chapter 15: Shareholders' Equity</i>
		<i>Chapter 6: Statement of Cash Flows</i>
		<i>Hmwk: Chapter 6 - 33, 34</i>
<i>Jan. 14th</i>	<i>H</i>	<i>Chapter 6: Statement of Cash Flows</i>
<i>Jan. 15th</i>	<i>F</i>	<i>Final Exam</i>