

## **MGMT 502: Accounting and Management Information Systems Spring 2017**

INSTRUCTOR: Todd White, Ph. D., CPA (Inactive)  
OFFICE: ASM 2116  
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OFFICE HOURS: Tuesday & Wednesday, 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: Horngren, Sundem, Elliot, and Philbrick; *Introduction to Financial Accounting*; 11th edition; Pearson.

### **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 to me on the due date.

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 – Spring 2017**

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

<u>Date</u>	<u>Day</u>	<u>Material/Chapter</u>
January 17	T	Chapter 1: Accounting: The Language of Business
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24	T	Ch. 1 HW: 31, 35, 40, 44
		Chapter 2: Measuring Income to Assess Performance
31	T	Ch. 2 HW: 32, 36, 50, 51
		Chapter 3: Recording Transactions
February 7	T	Ch. 3 HW: 18, 27, 30, 40
		Chapter 4: Accrual Acct. and Financial Stmtts.
14	T	<b>Quiz 1 &amp; Ch. 4 HW: 29, 30, 38, 43</b>
		Chapter 9: Liabilities and Interest
21	T	<b>Exam 1</b>
		Chapter 9: Liabilities and Interest
28	T	Ch. 9 HW: 34, 39, 60, 63, 67
		Chapter 6: Accounting for Sales
March 7	T	Ch. 6 HW: 42, 44, 53, 54, 85
		Ch. 7: Inventories and Cost of Goods Sold
14	T	No Class – Spring Break
21	T	<b>Quiz 2 &amp; Ch. 7 HW: 32, 34, 36, 37, 56</b>
		Chapter 8: Long-Lived Assets

28	T	<b>Exam 2</b> Ch. 8 HW: 28, 33, 37, 42, 46
April 4	T	Chapter 5: Statement of Cash Flows Chapter 5: Statement of Cash Flows
11	T	Ch. 5 HW: 37, 38, 39, 56, 58 Chapter 10: Stockholders' Equity
18	T	<b>Quiz 3</b> & Ch. 10 HW: 37, 38, 60, 64 Chapter 12: Financial Statement Analysis
25	T	<b>Exam 3</b> Chapter 12: Financial Statement Analysis
May 2	T	Ch. 12 HW: 32, 33, 35, 40 Work on Financial Statement Analysis Case
May 8*	M	Turn in Financial Statement Analysis Case to my office

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