

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

COURSE OUTLINE

COURSE NAME Accounting for the Manager

COURSE NUMBER FMGT 1152 (109)

DATE April 1996

Prepared by _____

Taught to _____ Year

School Business

School _____

Program Financial Management

Program _____

Date Prepared September, 1994

Option _____

Term _____ Hrs/Wk 3 Credits 3

No. of Weeks 12 Total Hours 36

Instructor(s) _____ Office _____ Local _____

Office Hours _____

PREREQUISITES

None

COURSE OBJECTIVES

(Upon successful completion of this course, the student will be able to:)

Understand, select and analyze accounting information in the context of making managerial decisions.

EVALUATION

Final Examination	<u>40</u>	%
Mid-Term	<u>40</u>	%
Assignments	<u>20</u>	%

REQUIRED TEXT(S) AND EQUIPMENT

Fundamental Accounting Principles, by Larson Miller, Zin Nelson, 7th Canadian Edition.

REFERENCE TEXTS AND RECOMMENDED EQUIPMENT

COURSE SUMMARY

A mixture of lectures and labs will be used to cover:

1. the accounting cycle;
2. accounting principles;
3. merchandise accounting;
4. forms of business organization;
5. financial statement analysis; and,
6. costing and budgeting.

COURSE OUTLINE
(continued)

Week	Topics	Text
1	Concepts and Principles/Forms of Organization Financial Statements	Ch. 1
2	Journals/Ledgers/Trial Balances	Ch. 2
3	Adjusting Entries/Worksheets/Closing Entries	Ch. 3
4	Completion of the Accounting Cycle	Ch. 4
5	Merchandising Special Journals Subsidiary A/R and A/P Ledgers	Ch. 5, pp. 240-251 Ch. 6, pp. 310-320
6	Internal Controls Bank Reconciliations Petty Cash Mid-Term Exam — Chapters 1-6	Ch. 7, pp. 362-368 Ch. 7, pp. 375-384
7	Inventory Valuation	Ch. 9
8	Property, Plant and Equipment Depreciation, Depletion, Amortization	Chs. 10 & 11
9	Corporations Share Attributes	Ch. 15, pp. 762-766, 774-775, 778-781 Ch. 16, pp. 804-809
10	Financial Statement Analysis	Ch. 19
11	Cost Behavior/CVP/Budgeting/Flexible Budgets	Ch. 24, pp. 1212-1225 Ch. 25, pp. 1254-1256 1269-1271 Ch. 26, pp. 1300-1305
12	Final Examination	

ASSIGNMENT SCHEDULE

Each assignment is due at the beginning of the following class.

Week	Homework Assignment
1	A & R Problem 1-2, p. 65
2	Problem 2-1, p. 108
3	Problem 3-7, p. 166
4	A & R Problem 4-1, p. 235 (part one only)
5	No Assignment - Prepare for Mid-Term
6	No Assignment
7	Ex. 9-1, p. 519
8	Problem 10-1, p. 557
9	Case 15-1, p. 788
10	Problem 19-3, pp. 982-983
11	Problem 24-2, pp. 1242-1243 Ex. 25-4, p. 1285