



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY Course Outline **Part A**

Business

Program: Continuing Education

Option:

FMGT 1152

Accounting for the Manager

Hours/Week: 3
Lecture:
Lab:
Other:

Total Hours: 36
Total Weeks: 12

Term/Level:
Credits: 3

Prerequisites

Course No. **Course Name:**

None

FMGT 1152 is a Prerequisite for:

Course No. **Course Name**

None

Course Goals

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.

Course Description

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

1. The accounting cycle; forms of business organization
2. Accounting principles;
3. Merchandise accounting;
4. Capital assets;
5. Financial statement analysis;
6. Costing and budgeting.

WEEK	TOPICS	TEXT
1	What is Accounting/concepts and principles/financial statements	Chapter 1 pp 2-17, 24-27
2	Journals/Ledger/Trial Balances	Chapter 2 pp 48-60, 68-70
3	Adjusting entries/accruals vs cash accounting Closing entries/classified financial statements	Chapter 3 pp 94-107, 112 Chapter 4 pp 142-149, 152-157
4	Merchandising (perpetual method only) Inventory Valuations (periodic method only)	Chapter 5 pp 183-193, 197-199, 203 Chapter 9 pp 370-372, 374-375, pp 376-385 (periodic only) pp 394-395
5	Capital assets/depreciation Capital Budgeting	Chapter 10 pp 414-426, 428-431 (excluding "exchange") Chapter 27 pp 1127-1134
6	MID-TERM EXAM - Chapter 1, 2, 3, 4, 5, , 9,	
7	Corporations Share attributes	Chapter 14 pp 578-588, 592-599 Chapter 15 pp 616-622
8	Cash flow statement	Chapter 18 pp 738-743, 757-765, 768
9	Financial Statement Analysis	Chapter 19 pp 796-821
10	Cost Behavior/Cost Volume Profit Analysis	Chapter 23 pp 964-976, 978
11	Budgeting Flexible Budgets/Return on Investment (ROI)	Chapter 24 pp 1002-1016, 1019, 1020 Chapter 25 pp 1038-1043, 1047-1059
12	FINAL EXAM - Chapters 10,14, 15, 18, 19, 23, 24, 25, 27	

WEEK	HOMEWORK ASSIGNMENT	SUGGESTED IN-CLASS DISCUSSIONS
1	Exercise E1-9 pp 37, Exercise E1-11 pp 37 Financial reporting problem pp 41-42	Group activity pp 43 Ethics case pp 43
2	Exercise E2-10 pp 80 Plus as instructor assigns	Group activity pp 87
3	Financial Reporting problem pp 130 Financial reporting problem pp 175	Ethics case pp 131 - 132 Critical thinking pp 132 Critical thinking pp 177
4	Exercise E5-10 pp 226 Exercise E9-3 pp 402 Exercise E9-4 pp 402	Financial reporting problem pp 236 Communication activity pp 407 Financial reporting problem pp 407 Critical thinking pp 410
5	Problem 10-2 pp 454 Exercise E10-6 pp 452 Exercise E27-9 p. 1142 Exercise E27-10 p. 1142	Critical thinking pp 331 Financial reporting problem pp 457 Group activity pp 458
6	MID-TERM EXAM	
7	Financial reporting problem pp 609 Exercise E 14-8 pp 606 Exercise E15-2 pp 646 (omit "c") Communication activity pp 654	Ethics case pp 611 Critical thinking pp 611 Ethics case pp 654-655
8	Exercise E18-9 (include and financing activities) pp 782 Communication activity pp 791	Financial reporting problem pp 790 Group activity pp 791
9	Exercise 19-4 pp 831-832 Problem 19-9 pp 840-841	Ethics case pp 845 Critical thinking pp 845-846
10	Exercise E23-1 pp 990 Exercise E23-3 pp 991 (omit "c") Exercise E23-6 pp 991	Managerial analysis 2 pp 995-996
11	Exercise E24-9 pp 1027-1028 (in class) Exercise E25-10 pp 1068 (in class)	Budget preparation session
12	FINAL EXAM	

Evaluation

Mid-term Examination	30
Final Examination	45%
Assignments	<u>25%</u>
TOTAL	100%

Course Record

Developed by: Tim Edwards **Date:** January 2000
Instructor Name and Department (signature)

Revised by: Tim Edwards **Date:** July 2000
Instructor Name and Department (signature)

Approved by: _____ **Start Date:** _____
Instructor Name and Department (signature)