



MAY - 6 2000

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Course Outline

Operating Unit: Business

Program: Computer Systems Technology

Option:

FMGT 2120

Accounting 2 for CST

Course Credits:

Term/Level: 2

Total Hours: 36

Total Weeks: 9

Hours/Week: 4

Lecture: 2

Lab: 2

Prerequisites

FMGT 2120 is a Prerequisite for:

Course No.

Course Name:

Course No.

Course Name

FMGT 1100

Accounting 1

FMGT 2125

Simply Accounting

Course Goals

This course is the second of two designed to provide first year Computer Systems Technology students with a general understanding of the nature, purpose, and general procedures of accounting. **Selected topics are reviewed as they relate to management accounting and the needs of investors.**

Evaluation

| | |
|----------------------|------------|
| Final Examination | <u>50%</u> |
| Mid Term Examination | 36% |
| Assignments | <u>14%</u> |
| TOTAL | 100% |

Course Outline
FMGT 2120 Accounting for CST

| Week beginning | TOPICS | Reference/ Reading | Assignment | Due Date |
|----------------|-----------------------------------------------|----------------------|-------------------------------------------------------------------|----------|
| Jan. 3 & 10 | Capital Assets | Chapter 10 | Problems 10-1 & 10-2 Problems 10-5 & 10-8 | Jan. 17 |
| Jan. 17 | Current Liabilities and Payroll | Chapter 11 | Problems 11-1 & 11-7 | Jan. 24 |
| Jan. 24 | Corporations - Organization | Chapter 14 Note 1 | Que. 15 & 16 (Pg 603) Problems 14-3 & 14-4 | Jan. 31 |
| | Corporations – Additional Transactions | Chapter 15 Note 2 | Problems 15-1 (Part A) & 15-7 | Jan. 31 |
| Jan. 31 | Cash Flow Statement (Indirect Method Only) | Chapter 18 | Problem 18-15 plus a SCF | Feb. 7 |
| Feb 7 | MID-TERM EXAM | | Chapters 10, 11, 14, 15 | |
| Feb 7 | Financial Statement Analysis | Chapter 19 | Problems 19-1 & 19-3 | Feb. 14 |
| Feb. 14 | Managerial Accounting | Chapter 20 | Problems 20-1 & 20-4 | Feb. 21 |
| Feb. 21 | Cost Behavior/Cost Volume Profit Analysis | Chapter 23 | Exercises 19-1, 19-3, 19-6 | Feb. 28 |
| Feb. 28 | Budgeting Course Review | Chapter 24 & 25 | No assignment | |
| Mar. 6 | FINAL EXAM | | Comprehensive with emphasis on Chapters 14, 15, 18, 19, 20, 23 | |