BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

COURSE OUTLINE

COURSE NAME _____ *Accounting for Health Managers* _____

COURSE NUMBER _____ *FMGT 1154* _____ | DATE _____ *January, 1997* _____

Prepared by _____ *David K. Chan,* _____ | Taught to _____ *Second* _____ Year
                B.Comm., MBA, C.A.

School _____ *Business* _____ | School _____ *Health* _____

Program _____ *Financial Management* _____ | Program *Occupational Health & Safety*

Date Prepared _____ *December, 1996* _____ | Option _____

Term _____ *4-A* _____ Hrs/Wk _____ *3* _____ Credits _____ *2.0* _____

No. of Weeks _____ *10* _____ Total Hours _____ *30* _____

Instructor(s) _*David K. Chan, BComm, MBA, CA*_ Office _*SE6-381*_ Local _*6753*_

Office Hours _____ *As posted or by appointment* _____

PREREQUISITES

None

COURSE OBJECTIVES
(Upon successful completion of this course, the student will be able to understand and apply
the basic concepts of Accounting with particular reference to the following areas:)

- The Goal of Financial Management
- Basic Accounting Concepts
- What Information do the Financial Statements Convey
- Some Crucial Factors that Govern the Viability of an Enterprise
- Liquidity, Leverage, i.e. The Relationship Between Fixed and Variable Commitments
- Productivity of Assets, Measures of Profitability, Cash Flow

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EVALUATION

Final Examination	50	%
Mid-Term	50	%
TOTAL	100	%

REQUIRED TEXT(S) AND EQUIPMENT

Due to the special nature and coverage of this course, there will not be a specific text. Coverage will be based on materials given out in lectures and labs.

Students should come to class with a calculator, pencil and three-column accounting paper.

REFERENCE TEXTS AND RECOMMENDED EQUIPMENT

Fundamental Accounting Principles
 – Eighth Canadian Edition, Volume 1
 Kermit D. Larson

COURSE SUMMARY

Week	Topic Coverage	Chapter Reference
1 and 2	Accounting: An Introduction to its Concept	Chapter 1
2 and 3	Recording Transactions	Chapter 2
3 and 4	Adjusting the Accounts and Preparing the Statements	Chapter 3
5	**Mid-Term Test**	Chapters 1–3
6 and 7	The Worksheet and Closing the Accounts	Chapter 4
8 and 9	Accounting for Merchandising Concerns	Chapter 5
10	Final Test	Chapters 4 and 5