

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

COURSE OUTLINE

COURSE NAME Accounting for Health Managers

COURSE NUMBER FMGT 1154 | DATE January 1998

Prepared by Graham R. Hughes | Taught to Second Year
B.Ap.Sc., MBA, C.G.A.

School Business | School Health

Program Financial Management | Program Occupational Health & Safety

Date Prepared December 1997 | Option _____

Term 4-A Hrs/Wk 3 Credits 2.0

No. of Weeks 10 Total Hours 30

Instructor(s) Graham R. Hughes Office SE6 318 Local 451-6841

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

EVALUATION

Final Examination	<u>50</u>	<u>%</u>
Mid-Term	<u>50</u>	<u>%</u>
TOTAL	<u>100</u>	<u>%</u>

REQUIRED TEXT(S) AND EQUIPMENT

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

<u>Week</u>	<u>Topic Coverage</u>	<u>Chapter Reference</u>
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