

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

COURSE OUTLINE

COURSE NAME Accounting for Health Managers

COURSE NUMBER FMGT 1154 | DATE January, 1996

Prepared by \_\_\_\_\_ | Taught to Second Year

School Business | School Health

Program Financial Management | Program Occupational Health & Safety

Date Prepared December, 1995 | 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

**EVALUATION**

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

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## **REQUIRED TEXT(S) AND EQUIPMENT**

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

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## **REFERENCE TEXTS AND RECOMMENDED EQUIPMENT**

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

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## **COURSE SUMMARY**

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