



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

School of Business

Program: Financial Management

Option:

Course Outline Part A

**FMGT 3222 Finance and Taxation for
Real Estate and Small Business**

Hours/Week: 4

Total Hours: 60

Term/Level: 3

Lecture:

Total Weeks: 15

Credits: 4

Lab:

Other:

Prerequisites

FMGT 3222 is a Prerequisite for:

Course No.:

Course No.: None

Course Name: Introductory Financial Accounting,
Statistics, and Business Mathematics

Course Name:

Course Record

Developed by: _____
Instructor Name and Department

Date: _____

Revised by: _____
Instructor Name and Department

Date: _____

Approved by: _____
Associate Dean / Program Head

Start Date: _____

Course Description

Evaluation

Final Examination	40%
Mid-Terms (2)	<u>60%</u>
TOTAL	100%

Course Outcomes and Sub-Outcomes

(Upon successful completion of this course, the student will be able to:)

1. Understand the rationale for using various forms of business ownership for the management of real estate property.
2. Appreciate the income tax implications involved in real estate ownership and management.
3. Appreciate the financial statements of various businesses to determine financial strength and suitability for real estate ownership and management.
4. Appreciate the accounting and financial aspects of small business ownership of real estate ventures.
5. Understand the sources and uses of funds for small businesses.



BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Course Outline Part B

School of Business

Program: Financial Management

Option:

**FMGT 3222 Finance and Taxation for
Real Estate and Small Business**

Effective Date

September, 1995

Instructor(s)

David K. Chan, B Comm., MBA, CA

Office No.: 2E 6-381

Phone: 6753

Office Hrs.: Posted at office or by appointment.

Text(s) and Equipment

Required:

Block S., Hirt, G., and Short, D. (1994). Foundations of Financial Management. Irwin Inc. Third Canadian Edition.

Recommended:

Study guide to accompany above (helpful but not compulsory).

Davis, A., and Pinches, G. Canadian Financial Management. Harper and Row.

Vanhorne, Dipchand, and Hanrahan. Fundamentals of Financial Management. Prentice Hall, Fifth Canadian Edition.

Schall, Haley, and Schachter. Introduction to Financial Management. McGraw-Hill Ryerson, Second Canadian Edition.



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School of Business

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Schedule

**FMGT 3222 Finance and Taxation for
Real Estate and Small Business**

Week of/ Number	Outcome/Material Covered	Reference/Reading	Assignment	Due Date
1	INTRODUCTION TO CORPORATE FINANCE <ul style="list-style-type: none">• What is Corporate Finance• Goals of Financial Management• Financial Institutions, Financial Markets and the Corporation	Chapter 1		
2	REVIEW OF ACCOUNTING <ul style="list-style-type: none">• Income Statement and Balance Sheet• Cash Flow• Taxes and Capital Cost Allowance	Chapter 2		
3	FINANCIAL ANALYSIS <ul style="list-style-type: none">• Ratio Analysis• Use of Ratios to Analyze a Firm	Chapter 3		
4	FINANCIAL FORECASTING <ul style="list-style-type: none">• Pro Forma Income Statement• Balance Sheet and Cash Budget	Chapter 4		
5	Mid-Term Examination on Chapters 1, 2, 3, 4			
6	Cost Accounting, Cost Terms, Concepts and Classifications			
7	Cost Volume Profit Relationships			

Week of/ Number	Outcome/Material Covered	Reference/Reading	Assignment	Due Date
8	System Design: Job Order Costing			
9	Mid-Term Examination			
10	Systems Design: Process Costing			
11	Systems Design: Process Costing			
12	Review			
The student is STRONGLY ADVISED to have read the chapter that will be covered BEFORE attending the class in order to improve their ability to grasp the material and allow as much time as possible for problem solving.				