

Course Outline

Course Code, Number, and Title:

FMGT 1215: Financial Accounting II

Course Format:

Lecture 3 h + Seminar 1 h + Lab 0 h

Credits: 3

Transfer Credit: For information, visit bctransferguide.ca

Course Description, Prerequisites, and Corequisites:

This course concludes the introduction to financial accounting which began in FMGT 1115. The course examines the right side of the accounting equation, liabilities, and shareholders equity, as well as introducing some other specific accounting issues. Topics include current liabilities, long-term liabilities, shareholders equity, investment, partnerships, statement of cash flows, and financial statement analysis. Together, FMGT 1115 and FMGT 1215 provide transfer credit to universities and professional accounting programs

Learning Outcomes:

Upon successful completion of this course, students will be able to

- Record partners' equity transactions in a partnership structure.
- Analyze and record equity transactions in a corporate structure
- Explain and present Current Liabilities in financial statements
- Analyze long-term liability transactions to record them for financial reporting
- Explain different varieties of Investments in Equity and Debt instruments
- Prepare Statement of Cash Flows.
- Perform Financial Statement Analysis, including horizontal and vertical analysis, and financial ratios.

Instructor(s): TBA

Office: TBA

Phone: TBA

Email: TBA

Office Hours: TBA

Textbook and Course Materials:

[Textbook selection may vary by instructor. An example of texts and course materials for this course might be:]

For textbook information, visit https://mycampusstore.langara.bc.ca/buy_courselisting.asp?selTerm=318

Note: This course may use an electronic (online) instructional resource that is located outside of Canada for mandatory graded class work. You may be required to enter personal information, such as your name and email address, to log in to this resource. This means that your personal information could be stored on servers located outside of Canada and may be accessed by U.S. authorities, subject to federal laws.

Where possible, you may log in with an email pseudonym as long as you provide the pseudonym to me so I can identify you when reviewing your class work.

Assessments and Weighting:

Final Exam %

Other Assessments %

(An example of other assessments might be:) %

Information currently unavailable, please consult Department for details.

Grading:

Specific grading schemes will be detailed in each course section outline.

Information currently unavailable, please consult Department for details.

Detailed Course Schedule:

Information currently unavailable, please consult Department for details

As a student at Langara, you are responsible for familiarizing yourself and complying with the following policies:

College Policies:

[E1003 - Student Code of Conduct](#)

[F1004 - Code of Academic Conduct](#)

[E2008 - Academic Standing - Academic Probation and Academic Suspension](#)

[E2006 - Appeal of Final Grade](#)

[F1002 - Concerns about Instruction](#)

[E2011 - Withdrawal from Courses](#)

Departmental/Course Policies: