

Bemidji State University

ACCT 1102: Principles of Accounting II

A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: *.*

Lab Hours/Week: *.*

OJT Hours/Week: *.*

Prerequisites:

This course requires the following prerequisite

ACCT 1101 - Principles of Accounting I

Corequisites: None

MnTC Goals: None

Modern accounting concepts including the cash flow statement and consolidated statements. An introduction to management accounting topics, including cost-volume-profit relationships, costing methods, and variance analysis. Prerequisite: ACCT 1101.

B. COURSE EFFECTIVE DATES: 08/20/1997 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Corporations: Organization
2. Corporations: Dividends & R/E
3. Long Term Liabilities
4. Investments
5. Statement of Cash Flows
6. Financial Statement Analysis
7. Managerial Accounting
8. Job Order Cost Accounting
9. Cost-Volume-Profit Analysis
10. Budgetary Planning
11. Incremental Analysis

D. LEARNING OUTCOMES (General)

1. demonstrate knowledge of the elements of the balance sheet as it relates to corporations (assets, liabilities and stockholders' equity)
2. analyze cost behavior and perform cost-volume-profit analysis
3. be able to prepare a statement of cash flows
4. demonstrate knowledge of the differences between financial accounting and management accounting

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted