

# 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