Bemidji State University

ACCT 2102: 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 2101 - 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 2101.

B. COURSE EFFECTIVE DATES: 08/27/2018 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

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

D. LEARNING OUTCOMES (General)

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