

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

An introduction to management accounting topics, including costing systems, cost-volume-profit analysis, incremental analysis, standard cost and variance analysis, budgetary planning and control, and capital budgeting. Prerequisite(s): ACCT 2101.

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

C. OUTLINE OF MAJOR CONTENT AREAS

1. Managerial Accounting
2. Costing Systems, Job-Order Costing, Process Costing, and Activity-Based Costing
3. Cost-Volume-Profit Analysis
4. Incremental Analysis, Standard Cost, and Variance Analysis
5. Budgetary Planning and Control, and Capital Budgeting

D. LEARNING OUTCOMES (General)

1. compare and contrast financial accounting and managerial accounting
2. determine product cost applying job-order costing, process costing, and activity-based costing
3. analyze cost behavior and perform cost-volume-profit analysis
4. determine incremental changes and analysis, determine standard cost and conduct variance analysis
5. prepare and use budgets, and ability to prepare capital budgets (including the time value of money)

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

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted