

**Course ACCT 202 – Principles of Financial Accounting 1**

**Credit Hours:** 3

**Scheduled hours per week**

Lecture: 3

May also be taught in ADS or online format

**Catalog Course Description:** Continuation of ACCT 201. Introduction to Partnership accounting procedures; Corporation accounting procedures; capital stock accounts; bond accounting; asset accounting procedures; introduction to manufacturing accounting (Prerequisite: ACCT 201)

**Pre-requisites:** ACCT 201

**Co-requisites:** NONE

**Course Learning Outcomes:**

- Build on the knowledge obtained in Accounting 201 by providing an:
- Understanding of accounting procedures for partnerships
- Understanding of accounting procedures for corporations, including capital stock
- Understanding of accounting procedures for bonds
- Understanding of accounting procedures for various assets types
- Introductory understanding of manufacturing accounting procedures

**Topics to be studied:**

- Accounting procedures for partnerships, corporations, capital stock, bonds and various asset types
- Introduction of manufacturing accounting techniques and the basis of management accounting

**Relationship of Course to Program or Discipline Learning Outcomes:**

Associate of Applied Science in Business Administration (AAS/BA) Program Outcomes:	
At the conclusion of the AAS in Business Administration program, students will:	
<ul style="list-style-type: none"> <li>• Communicate effectively and professionally both orally and in writing within the context of the business world.</li> </ul>	
<ul style="list-style-type: none"> <li>• Demonstrate competence in the use of electronic tools –hardware and software-to research, manage, and present information.</li> </ul>	
<ul style="list-style-type: none"> <li>• Demonstrate use of quantitative and qualitative strategies to support organizational decision-making based on analysis of functional business areas including accounting, management, and marketing.</li> </ul>	
<ul style="list-style-type: none"> <li>• Demonstrate the ability to solve problems using programmed and non-programmed decision techniques using logical reasoning for evaluating information and data.</li> </ul>	
<ul style="list-style-type: none"> <li>• Demonstrate the ability to work ethically, effectively, and respectfully with people of diverse backgrounds and with people who have different roles, social affiliations, and personalities.</li> </ul>	
<ul style="list-style-type: none"> <li>• Be prepared for admission to the Bachelor of Applied Science in Business Administration degree at WVU at Parkersburg.</li> </ul>	

Associate of Applied Science in Business Administration (AAS/BA) Program Outcomes:	
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At the conclusion of the AAS in Business Administration program, students will:	
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<b>Relationship of Course to General Education Learning Outcomes:</b>	
<b>Composition and Rhetoric</b> Students illustrate a fundamental understanding of the best practices of communicating in English and meet the writing standards of their college or program-based communication requirements.	
<b>Science &amp; Technology</b> Students successfully apply systematic methods of analysis to the natural and physical world, understand scientific knowledge as empirical, and refer to data as a basis for conclusions.	
<b>Mathematics &amp; Quantitative Skills</b> Students effectively use quantitative techniques and the practical application of numerical, symbolic, or spatial concepts.	
<b>Society, Diversity, &amp; Connections</b> Students demonstrate understanding of and a logical ability to successfully analyze human behavior, societal and political organization, or communication.	
<b>Human Inquiry &amp; the Past</b> Students interpret historical events or philosophical perspectives by identifying patterns, applying analytical reasoning, employing methods of critical inquiry, or expanding problem-solving skills.	
<b>The Arts &amp; Creativity</b> Students successfully articulate and apply methods and principles of critical and creative inquiry to the production or analysis of works of art.	
<b>10/20/2017</b>	

**Special requirements of the course:**

NONE

**Additional information:**

NONE

**Prepared by:** Holly Dexter

**Date:** October 20, 2017