



Course Syllabus

Course Code	Course Title	ECTS Credits
MBAN-612DE	Financial and Managerial Accounting	7.5
Prerequisites	Department	Semester
MBAN-520DE	School of Business	Fall, Spring
Type of Course	Field	Language of Instruction
Required	Accounting	English
Level of Course	Lecturer(s)	Year of Study
2 nd Cycle	Dr. Melpo Iacovidou	1 st or 2 nd
Mode of Delivery	Work Placement	Corequisites
Distance Learning	N/A	None

Course Objectives:

The main objectives of the course are to:

- Apply the Accounting Cycle for businesses
- Illustrate knowledge of key accounting issues for partnerships and Corporations
- Analyse how financial statements can be evaluated and used for decision making.
- Analyse and apply basic managerial accounting techniques.
- Analyse the importance of using accounting tools in the management process of the firm.
- Illustrate how accounting theory and practice can be used to address practical problems.

Learning Outcomes:

After completion of the course students are expected to be able to:

1. Critically assess the importance and role of accounting principles and concepts within the accounting-reporting framework.
2. Apply the accounting cycle and prepare the main Financial Statements
3. Critically evaluate and analyze the Financial Statements
4. Comprehend basic accounting for partnerships and corporations.
5. Evaluate and Apply Cash Management Techniques.
6. Critically assess the importance and role of Management Accounting, and apply basic costing.
7. Analyze and apply Short Term Decision Making Techniques
8. Prepare and use Budgets for performance management purposes.

Course Content:

1. An overview of financial and managerial accounting. Financial and management accounting information (users and characteristics of financial information). The Accounting Framework and the Accounting Concepts.
2. Preparation of the financial statements
3. Analyzing and recording business transactions; completing the accounting cycle: from the accounts to the financial statements.
4. Fixed & Intangible Assets: Depreciation & Amortization
5. Partnerships and Corporations
6. Analysis of Financial statements
7. Introduction to Management Accounting concepts and manufacturing Accounts
8. Short –term decision-making, Cost-Profit-Volume analysis and Break-Even analysis, Margin of Safety.
9. Standards and Budgets: Cash Budgets and cash flow budgets management.

Learning Activities and Teaching Methods:

Lectures, quizzes, discussion, video, and Case Study Analysis

Assessment Methods:

Final Examination, Quizzes, Assignment

Required Textbooks / Readings:

Title	Author(s)	Publisher	Year	ISBN
Lecture Notes & Materials	Dr Melpo Iacovidou	Available in : http://courses.unic.ac.cy	2017-2018	=====
Financial & Managerial Accounting, International Edition, 12th Edition	Warren, Reeve, Duchac	Cengage Learning	2014	13: 9781285163734

Recommended Textbooks / Readings:

Title	Author(s)	Publisher	Year	ISBN
Principles of Accounting, 24th Ed.	Reeve, Warren, Duchac	South-Western Cengage Learning	2007	978-0-538-47894-6
Managerial Accounting 12e	Garrison, Noreen	McGraw Hill	2008	978-0-07-110113-4
Managerial Accounting 14e	Garrison, Noreen, Brewer	McGraw Hill	2011	978 0 07 713282 8