



Course Syllabus

Course Code MBAN-630DE	Course Title Financial and Managerial Accounting	ECTS Credits 6
Prerequisites MBAN-550DE	Department School of Business	Semester Fall, Spring
Type of Course Compulsory	Field Accounting	Language of Instruction English
Level of Course 2 nd Cycle	Lecturer(s) Dr. Chrysi Memtsa	Year of Study 1 st or 2 nd
Mode of Delivery Distance Learning	Work Placement N/A	Corequisites 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 in preparing and interpreting the Financial Statements.
2. Critically evaluate and analyze the Financial Statements
3. Critically evaluate Cash Management Techniques.
4. Critically assess the importance and role of Management Accounting and Costing in managing the organisation and assessing its performance.

5. Analyze and apply Short Term Decision Making Techniques
6. Critically discuss the use Budgets for performance management purposes.

“Details on the contribution of the course’s learning outcomes towards the learning goals / competencies and learning objectives of the programme are included in the curriculum map of each programme”.

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.

“Details on the contribution of the course’s learning outcomes towards the learning goals / competencies and learning objectives of the programme are included in the curriculum map of each programme”.

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 e-book *

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

*<http://www.coursesmart.co.uk/financial-and-managerial-accounting-international/warren-reeve-duchac/dp/9781285163734#extendedisbn>