

# Global Learning Semesters

## Course Syllabus

Course: ACER-122 Management Information II

Department: Accounting and Banking

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACER-122	Management Information II	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACER-121
Department	Level of Course	Language of Instruction
Accounting and Banking	Lower Division	English

### Course Description

Cost behaviour fixed, variable, variable and semi-variable costs, opportunity costs and relevant cost concepts, cost volume profit analysis, break-even charts, "make or buy" type situations.

Preparation of cost estimates, tendering and quotations, pricing methods (full cost plus, demand based, marginal). Use of indicators to measure productivity, unit costs, resource utilisation, profitability, quality service.

### Instructor

Margarita Zervidou

### Course Aims and Objectives

On completion of the course students should :

- Understand the principles methods of costing and apply them in straightforward scenarios.
- Understand and demonstrate the cost factors affecting production and pricing decisions
- Understand the basic principles of performance management

### Teaching Methods

The course is delivered through a mixture of lectures, computer lab tutorials and practical exercises and assignments.

### Course Teaching Hours

42 hours (14-weeks, 3 hours/week).

### Evaluation and Grading

Attendance and Participation: 10%  
Homework: 20%  
Mid-Term: 30%

Final Exam:

40%

## Readings and Resources

### Required Textbook

ACCA: paper 1.2 Financial Information for Management

### Recommended Reading

C Drury, Costing-An Introduction, Chapman and Hall