

# Global Learning Semesters

## Course Syllabus

Course: ATEC-106 Management Accounting

Department: Accounting and Banking

Host Institution: Intercollege, Nicosia, Cyprus



| Course Summary         |                       |                          |
|------------------------|-----------------------|--------------------------|
| Course Code            | Course Title          | Recommended Credit Hours |
| ATEC-106               | Management Accounting | 3                        |
| Semester Offered       | Contact Hours         | Prerequisites            |
| Please contact us      | 42-45                 | None                     |
| Department             | Level of Course       | Language of Instruction  |
| Accounting and Banking | Lower Division        | English                  |

### Course Description

This course covers a collection of techniques which are commonly used in business to provide information, in monetary and non-monetary terms, to help managers make business decisions about the products and services its business supplies.

Cost of production of every unit, job, process operation or department by close analysis of all types of expenditure concerned.

Recording of costs incurred in an organization (materials, labour and expenses) analysing costs to give useful management information to monitor, plan and control the business.

### Prerequisites

None

### Topic Areas

1. Cost information
2. Types of costs
3. Stock control methods
4. Buying and using materials
5. Determining labour costs
6. Recording and accounting for labour costs
7. Types of expenses
8. Recording and accounting of expenses
9. Overhead apportionment and overhead absorption
10. Bookkeeping entries for cost information
11. Bookkeeping systems
12. Costing methods
13. Job costing and bath costing
14. Process costing
15. Standard costing

## Readings and Resources

### Required Textbooks

- AAT-Unit 6, BPP Textbook