

Global Learning Semesters

Course Syllabus

Course: ATEC-223 Investment Appraisal Techniques

Department: Accounting and Banking

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ATEC-223	Investment Appraisal Techniques	2
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

The aim of this course is to provide students with the necessary knowledge and understanding of management accounting techniques in simple business situations. Applying management accounting techniques in costing of different resource inputs in a business and demonstrate output costing methods appropriate to a variety of businesses. Knowledge and understanding of decision making techniques and investment appraisal methods.

Prerequisites

None

Topic Areas

1. Preparation of cost estimates
2. Cost classification
3. Cost behavior
4. Overheads and absorption costing
5. Time series analysis
6. Index numbers
7. Evaluate proposed/current activities
8. Breakeven analysis
9. Accounting for decision making
10. Pricing
11. Appraisal of long-term projects
12. Project appraisal methods
13. Principles of risk analysis and project appraisal
14. Tax implications of capital expenditure

Readings and Resources

Required Textbook

- AAT-Unit 13, BPP Textbook