

Global Learning Semesters

Course Syllabus

Course: ENTR-603 Financial & Managerial Accounting for SMEs

Department: Management and MIS

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ENTR-603	Financial & Managerial Accounting for SMEs	4
Semester Offered	Contact Hours	Prerequisites
Please contact us	42-45	None
Department	Level of Course	Language of Instruction
Management and MIS	Upper Division	English

Prerequisites

None

Topic Areas

1. Ethical Manager
2. Corporate Social responsibility and Value Reporting
3. Corporate Governance
4. Regulatory and Conceptual Frameworks
5. Measurement Systems,
6. The Annual Report
7. Creative Accounting
8. International Accounting
9. Introduction to Management Accounting
10. Costing
11. Planning and Control: Budgeting.
12. Planning and Control: Standard Costing
13. Short-Term Decision Making
14. Strategic Management Accounting.
15. Long-Term Decision Making: Capital Investment Appraisal.
16. The Management of Working Capital and Sources of Finance.

Readings and Resources

Required Textbook

- Jones, M (2002). *Accounting for Non-Specialists*. England: John Wiley & Sons.

Recommended Reading

- Collier, P.M. (2003). *Accounting for Managers*. John Wiley & Sons.
- Meigs, R.F., Williams, J.R., Haka, S.F. and Bettner M.S. (2001). *Financial Accounting*. 10th edition, New York: McGraw Hill.
- McWatters, C.S., Morse D.C and Zimmerman, J.L. (2001). *Management Accounting: Analysis and Interpretation*. International edition. New York: McGraw Hill.
- Williams, Haka, Bettner, Meigs (2002) *Financial and Managerial Accounting* 12th edition, McGraw Hill

- Alexander, D. and Nobes, A. (2001). Financial Accounting, An International introduction. Financial Times, Prentice Hall.
- Alexander, D. and Nobes C. (2001). Financial Accounting An international introduction. Prentice Hall/
- Nobes, C. and Parker, R. (2002). Comparative International Accounting, 7th edition, Essex: Prentice Hall.
- Additional copies of journal articles and relevant reading will be copied and placed in the library.

- Burns P. (2001). Entrepreneurship and Small Business. Palgrave. Chapter 12 Financing Small Firms (pp.330-352).
- Megginson, Byrd, Scott and Megginson (1997). Small Business Management: An Entrepreneur's Guide, 2nd edition. Chapters 18 and Planning for Profits, Budgeting and Controlling Operations, respectively.