

Global Learning Semesters

Course Syllabus

Course: MBA-621 Financial & Managerial Accounting

Department: MBA

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
MBA-621	Financial & Managerial Accounting	3.7
Semester Offered	Contact Hours	Prerequisites
Fall	42	Foundations in Accounting
Department	Level of Course	Language of Instruction
MBA	Upper Division	English

Course Description

It assumes that students have a basic knowledge of the techniques covering financial accounting and in particular the following topics: double entry, main financial statements and preparation of the Financial Statements as well as Cash Flow Statements. Therefore the topics that will be covered will be Financial Accounting in Context (i.e., Regulatory and Conceptual Frameworks, Measurement Systems, Annual Report, Creative Accounting and International Accounting). In the second half of the course, students will address Management Accounting covering Planning and Control, Short-term Decision Making, Strategic Management Accounting and the Management of Working Capital and Sources of Finance. Given the ever increasing number of issues affecting the financial world and in particular the managers the course will also address a number of contemporary issues such as Corporate Governance, Corporate Social Responsibility, Value Reporting, Business Ethics and the Ethical Manager

Instructor

Dr. Maria Kapardis

Course Aims and Objectives

This course aims to give students a general overview of financial and management accounting theory and practice.

Teaching Methods

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

Course Teaching Hours

42 hours (lectures/presentations). The course is delivered during the Fall semester in 14-weeks (4 hours/week).

Evaluation and Grading

Homework: 15%
Mid-Term: 40%

Final Exam: 40%
Participation 5%

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.