

Global Learning Semesters

Course Syllabus

Course: ACCT-212 Advanced Managerial & Cost Accounting

Department: Accounting & Banking

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-212	Advanced Managerial & Cost Accounting	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACCT-211 Managerial Accounting
Department	Level of Course	Language of Instruction
Accounting & Banking	Lower Division	English

Course Description

The course covers topics such as costing concepts, target and life-cycle costing, calculation, use and limitations of variances, determination of standards, variance investigation, planning and operation variances, budgetary systems, marginal and absorption costing, activity-based costing, and behavioral implications and objectives.

Instructor

Mr Odysseas Christodoulou

Course Aims and Objectives

To develop knowledge on the application of management accounting techniques for business planning and control.

Teaching Methods

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

Course Teaching Hours

42 hours (24 hours lectures/presentations + 18 hours tutorials and practical exercises). The course is delivered during the Fall and Spring semesters in 14-weeks (3 hours/week).

Evaluation and Grading

Homework: 20%
Mid-Term: 30%
Final Exam: 50%

Readings and Resources

Required Textbook

Kaplan R and Atkinson (1998), *Advanced Management Accounting*, Prentice Hall.

Recommended Reading

Groot T and Lukka K. (2000), *Case Studies in Management Accounting*, Financial Times and Prentice Hall.

Williamson D. (1996), *Cost and Management Accounting*, A Prentice HP Edition.