

Course unit title:	Management Accounting I								
Course unit code:	ACC 311								
Type of course unit:	Optional								
Level of course unit:	Bachelor (1st Cycle)								
Year of study:	3								
Semester when the unit is delivered:	1 or 2								
Number of ECTS credits allocated :	6								
Name of lecturer(s):	Ms Loukia Sergiou								
Learning outcomes of the course unit:	<ul style="list-style-type: none"> • Explain the scope and purpose of management accounting • Evaluate the requirements of an efficient system for valuing and accounting for materials, labour costs and overhead costs • Integrate costing methods for effective planning, control and decision-making • Appraise the difference between relevant and irrelevant costs for decision-making • Report the contribution of management accounting information to a company's pricing decisions 								
Mode of delivery:	Face-to-face								
Prerequisites:	None								
Recommended optional program components:	None								
Course contents:	This course aims to provide students with an understanding of the principles and methods of management accounting. More specifically, the course prepares students to develop skills in selecting and using appropriate costing techniques for business problems.								
Recommended and/or required reading:	<p>Textbook</p> <p>Drury, C. (2009) . <i>Management and Cost Accounting</i>. 7th Edition. Cengage Learning.</p> <p>Recommended readings:</p> <p>Horngren, C., Bhimani, A., Foster G., Datar, S.(2008). <i>Management and Cost Accounting</i>. 4th Edition. Pearson Professional Education.</p> <p>Atrill, P., & McLaney, E. (2002). <i>Management Accounting for Non-Specialists</i>. 3rd Edition. Prentice Hall.</p>								
Planned learning activities and teaching methods:	Through lectures, class discussion and tutorials students understand and examine the scope and purpose of management accounting and its role in decision-making.								
Assessment methods and criteria:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Class Participation</td> <td style="text-align: right;">6%</td> </tr> <tr> <td>Midterm Examination</td> <td style="text-align: right;">14%</td> </tr> <tr> <td>Written Assignment</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Final Examination</td> <td style="text-align: right;">70%</td> </tr> </table>	Class Participation	6%	Midterm Examination	14%	Written Assignment	10%	Final Examination	70%
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Midterm Examination	14%								
Written Assignment	10%								
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Language of instruction:	English								
Work placement(s):	No								