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|--|--|---------------------|----|---------------------|-----|--------------------|-----|-------------------|-----|
| <b>Course unit title:</b>                                | Management Accounting II   |                     |    |                     |     |                    |     |                   |     |
| <b>Course unit code:</b>                                 | ACC 321  |                     |    |                     |     |                    |     |                   |     |
| <b>Type of course unit:</b>                              | Optional   |                     |    |                     |     |                    |     |                   |     |
| <b>Level of course unit:</b>                             | Bachelor (1st Cycle)   |                     |    |                     |     |                    |     |                   |     |
| <b>Year of study:</b>                                    | 3  |                     |    |                     |     |                    |     |                   |     |
| <b>Semester when the unit is delivered:</b>              | 1 or 2   |                     |    |                     |     |                    |     |                   |     |
| <b>Number of ECTS credits allocated :</b>                | 6  |                     |    |                     |     |                    |     |                   |     |
| <b>Name of lecturer(s):</b>                              | Ms Loukia Sergiou  |                     |    |                     |     |                    |     |                   |     |
| <b>Learning outcomes of the course unit:</b>             | <ul style="list-style-type: none"> <li>• Explain, apply and evaluate management accounting techniques</li> <li>• Define the budgeting process and practice with distinct budgeting techniques and methods</li> <li>• Operate standard costing and variance analysis to assess business performance</li> <li>• Examine divisional financial performance measures</li> <li>• Appraise cost management and strategic management accounting practices</li> </ul> |                     |    |                     |     |                    |     |                   |     |
| <b>Mode of delivery:</b>                                 | Face-to-face   |                     |    |                     |     |                    |     |                   |     |
| <b>Prerequisites:</b>                                    | None   |                     |    |                     |     |                    |     |                   |     |
| <b>Recommended optional program components:</b>          | None   |                     |    |                     |     |                    |     |                   |     |
| <b>Course contents:</b>                                  | This course aims to provide students with an understanding and formulation of the concepts of management accounting already gained in Management Accounting I. More specifically, the course prepares students to interpret management accounting information designed to support the internal decision-making, planning and control of organisations.   |                     |    |                     |     |                    |     |                   |     |
| <b>Recommended and/or required reading:</b>              | <p>Textbook</p> <p>Drury.,C. (2009) . <i>Management and Cost Accounting</i>. 7<sup>th</sup> Edition. Cengage Learning.</p> <p>Recommended readings:</p> <p>Horngren, C., Bhimani, A., Foster G., Datar, S.(2008). <i>Management and Cost Accounting</i>. 4<sup>th</sup> Edition. Pearson Professional Education.</p> <p>Jiambalvo, J. (2010). <i>Managerial Accounting</i>. 4<sup>th</sup> Edition. Wiley Incorporation.</p>                                 |                     |    |                     |     |                    |     |                   |     |
| <b>Planned learning activities and teaching methods:</b> | Through lectures, class discussion and tutorials students understand and integrate management accounting information to support internal decision-making, planning and control.  |                     |    |                     |     |                    |     |                   |     |
| <b>Assessment methods and criteria:</b>                  | <table style="width: 100%; border: none;"> <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% |
| Class Participation                                      | 6%   |                     |    |                     |     |                    |     |                   |     |
| Midterm Examination                                      | 14%  |                     |    |                     |     |                    |     |                   |     |
| Written Assignment                                       | 10%  |                     |    |                     |     |                    |     |                   |     |
| Final Examination  | 70%  |                     |    |                     |     |                    |     |                   |     |
| <b>Language of instruction:</b>                          | English  |                     |    |                     |     |                    |     |                   |     |
| <b>Work placement(s):</b>                                | No   |                     |    |                     |     |                    |     |                   |     |