

Course Title	<b>Financial Accounting II</b>			
Course Code	<b>ACC 102</b>			
Course Type	<b>Compulsory</b>			
Level	Undergraduate			
Year / Semester	Year 1 / Semester 2			
Teacher's Name	CYNTHIA JABBOUR SFEIR/ELENA VASSILIOU/KONSTANTINA DEMETRIOU			
ECTS	6	Lectures / week	3	Laboratories / week
Course Purpose and Objectives	<p>The first part of the course presents alternative methods of preparing managerial accounting information, and the remainder of the course examines how these methods are used by companies. Managerial accounting is a company's internal language, and is used for decision-making, production management, product design and pricing and for motivating and evaluating employees. Unless you understand managerial accounting, you cannot have a thorough understanding of a company's internal operations. What you learn in this course will help you understand the operations of your future employer and enable you to be more successful at your job, and help you understand other companies you encounter in your role as competitor, consultant, or investor.</p>			
Learning Outcomes	<p>Upon completion of the course students will be able to:</p> <ul style="list-style-type: none"> <li>• Use debit and credit accounting to record and adjust basic business transactions.</li> <li>• Prepare multi-step income statements, classified balance sheets, statements of retained earnings and statements of cash flows.</li> <li>• Demonstrate knowledge of each step in the accounting cycle.</li> <li>• Use Generally Accepted Accounting Principles (GAAP) to record common business transactions involving long-term assets, investments, liabilities and stockholders' equity.</li> <li>• Use basic financial statement ratio analysis to evaluate financial performance.</li> </ul>			
Prerequisites	ACC 101	Required	ACC 101	
Course Content	<ol style="list-style-type: none"> <li>1. Long-Term Liabilities</li> <li>2. Investments</li> <li>3. The Statement of Cash Flows</li> <li>4. Financial Statement Analysis</li> </ol>			

	<p>5. Introduction to Managerial Accounting</p> <p>6. Job Order Costing</p> <p>7. Process Costing</p> <p>8. Cost-Volume-Profit Analysis</p> <p>9. Master Budgets</p> <p>10. Flexible Budgets and Standard Cost Systems</p> <p>11. Cost Allocation and Responsibility Accounting</p> <p>12. Short-Term Business Decisions</p> <p>13. Capital Investment Decisions</p>								
Teaching Methodology	<p>•Reading and resolving problems •Working on problem-solving •Attendance and participation in class •Monitor discussions •Writing and reply on objective type questions •Solving unstructured questions and case studies •Brief oral presentation before starting a new chapter and reply to queries from students •Homework for revision purposes •Interaction and collaborative learning •</p>								
Bibliography	<p><b>1- Accounting and Finance: An Introduction, 10th Edition</b></p> <p>Eddie McLaney</p> <p>Peter Atrill, University of Plymouth Business School</p> <p>©2020</p> <p><b>2- Horngren's Accounting, 12th edition</b></p> <ul style="list-style-type: none"> <li>• Tracie Miller-Nobles</li> <li>• Brenda Mattison</li> <li>• Ella Mae Matsumura</li> </ul> <p>Published by Pearson (March 13th 2017) - Copyright © 2018</p> <p>12th edition</p>								
Assessment	<table> <tr> <td>Participation</td> <td>10%</td> </tr> <tr> <td>Midterm Exam</td> <td>30%</td> </tr> <tr> <td>Quizzes</td> <td>20%</td> </tr> <tr> <td>Final Exam</td> <td>40%</td> </tr> </table>	Participation	10%	Midterm Exam	30%	Quizzes	20%	Final Exam	40%
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Language	English								