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Course title	Accounting II			
Course code	ACCT208			
Course type	Theoretical, Compulsory Course			
Level	Undergraduate			
Year / Semester	Year 2 Semester 3			
Teacher's name	Demetriou Demetris			
ECTS	4	Lectures / week	2	Laboratories / week
Course purpose and objectives	This course aims to address the contemporary issues in both financial and management accounting in the context of theoretical and empirical development. It also aims to develop critical evaluation of financial accounting theories and their impacts on recent development in accounting practices and to address issues in management accounting and organisational control, including: financial and other controls, organisational structures, performance measurement and incentive systems.			
Learning outcomes	<p>After the completion of the course students are expected to:</p> <ul style="list-style-type: none"> • Critically assess the impact of different accounting theories and their applications in dealing with complex financial accounting issues • Discuss the different approaches in regulating financial accounting information • Understand the demand and implications of financial information in capital market research • Evaluate the applications of sociological and organisational approaches to the study of accounting • Evaluate issues arising from management control in its organisational context 			
Prerequisites	ACCT107 Accounting I	Required	None	
Course content	<ul style="list-style-type: none"> • Introduction to accounting theory • Normative Economistic theories of accounting: Current entry and exit value systems, Deprival value, Hicks' income • Descriptive economistic theories of accounting: Efficient Markets Hypothesis and Watts and Zimmerman's Positive Accounting • Descriptive socio-political - social theories of accounting • Critical approaches in accounting • Regulations of accounting • Introduction to management control: Results control identification, action, personnel and cultural Controls. • Management Control Systems • Financial Responsibility Centres 			

	<ul style="list-style-type: none"> • Planning and Budgeting: Variations and problems • Incentive compensation • Effects of Financial Performance Measures • Combinations of measures and other remedies: Use of financial results in the presence of uncontrollable factors. • Ethical issues of management control. • Effects of environmental uncertainty: Organisational structure and Multinationality on Management Control Systems.
<p>Teaching methodology</p>	<p>The course content will be taught using:</p> <ul style="list-style-type: none"> • Power Point presentations • Guided discussions with the active participation of students • Examples and case studies that relate to the content of the course • Question and answer section • Use of internet and related IT infrastructure • Use of video projector and whiteboard • Use of calculation • Assignment
<p>Bibliography</p>	<p>Greek Bibliography</p> <ul style="list-style-type: none"> • Φίλιος Β.(2012), Διοικητική λογιστική (Management accounting) : Κοστολόγηση & λογιστική κόστους για τη λήψη επιχειρησιακών αποφάσεων. ΟΠΑ, ISBN: 9789609443081. • Δημητράς, Α., Μπαλλάς(2010), Διοικητική λογιστική για προγραμματισμό και έλεγχο, 2nd, Gutenberg, ISBN: 9789600112726. • Papadeas, P. (2015). Διοικητική λογιστική Kallipos, Open Academic Editions. http://hdl.handle.net/11419/2449 <p>English Bibliography</p> <ul style="list-style-type: none"> • Gaétan Breton(2019), Postmodern Accounting Theory : An Institutional Approach. Bingley: Emerald Publishing Limited, ISBN 9781787697942. <p>EBSCOhost</p> <ul style="list-style-type: none"> • Gary Cokins(2009), Performance Management : Integrating Strategy Execution, Methodologies, Risk, and Analytics. Hoboken, N.J.: Wiley, ISBN 9780470449981 EBSCOhost • Garrison, R., Noreen, E. (2021), Managerial Accounting 17th ed. McGraw Hill, ISBN: 978-1260247787. • Horngren, C., Harrison, W., Oliver, S.(2012), Financial & managerial accounting : The managerial chapters, 3rd, Prentice Hall, ISBN: 9780132497923. • Williams, R., and Haka, S. (2015). Financial & managerial accounting: The basis for business decisions. 17th Edition. McGraw Hill Education. ISBN: 9781259255830
<p>Assessment</p>	<ul style="list-style-type: none"> • Attendance and Class Participation: 10% • Assignment: 20% • Intermediate Written Examination: 30% • Final Written Examination: 40%
<p>Language</p>	<p>English or Greek</p>