

## COURSE OUTLINE

### 1. GENERAL INFORMATION

<b>FACULTY</b>	ECONOMY AND MANAGEMENT		
<b>DEPARTMENT</b>	ORGANIZATIONS MANAGEMENT, MARKETING AND TOURISM		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>1605-230511</b>	<b>SEMESTER</b>	<b>5th</b>
<b>TITLE</b>	<b>MANAGERIAL ACCOUNTING</b>		
<b>Autonomous Teaching Activities</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		3	5
<b>COURSE TYPE</b>	MANDATORY COURSE		
<b>PREREQUISITE COURSES</b>			
<b>TEACHING LANGUAGE</b>	GREEK AND ENGLISH		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>COURSE WEBPAGE (URL)</b>			

### 2. LEARNING OUTCOMES

<b>Learning outcomes</b>
<p>With the effective teaching of this course the student will be able to:</p> <ol style="list-style-type: none"> <li>1. Knowledge: get acquainted and familiar with the tools used by Financial Accounting and the characteristics of the various costing systems.</li> <li>2. Understanding: understand the meaning and purpose of accounting within the company.</li> <li>3. Application: understand and apply the role and relationship between Financial Accounting and Administrative Accounting. Also, they will be able to understand the role of different cost forms in decision-making.</li> <li>4. Analysis: analyze elements of Financial Accounting to cost goods and services. Also, analyze and interpret discrepancies between historical and predetermined quantities.</li> <li>5. Composition: prepare off-balance-sheet costing reports.</li> <li>6. Evaluation: plan and prepare Budgets and cost standard statements.</li> </ol>
<b>General Skills</b>
<ul style="list-style-type: none"> <li>✓ Search, analysis and synthesis of data and information, using the necessary technologies</li> <li>✓ Autonomous work</li> <li>✓ Teamwork</li> <li>✓ Work in an international environment</li> <li>✓ Work in an interdisciplinary environment</li> </ul>

### 3. COURSE CONTENT

1. Introduction to accounting (concept, purpose, object). Property concept and structure. Accounting equation. Property changes.
2. Accounting Tools: Inventory - Balance Sheet (concept, content, purpose). Accounts (assets, liabilities, cash).
3. Accounting standards: Calendar, Entries, Accounting Circuit
4. Structure and determination of end-of-year results.
5. The role of Administrative Accounting in the decision-making process. Basic concepts and assumptions that govern accounting systems on a working basis. (cost - expense - expense - extraordinary loss - income).
6. Types and behavior of costs about the level of activity. Correlation of activity level - cost and business result.
7. Cost centers Distribution of indirect costs into main and auxiliary cost centers.
8. Costing systems and methods.
9. Costing of services and activities. Activity-Based Costing (ABC).
10. Budget (concept, purpose, and training). Elastic budgets.
11. Model costs, set standards, and investigate discrepancies.
12. Cost forms for decision support - Costing and Invoicing - Supply chain costs - Cost reduction interventions.
13. Analysis of Financial Statements

### 4. TEACHING AND LEARNING METHODS - ASSESSMENT

<b>TEACHING METHOD</b>	Face to Face	
<b>ICT USE</b>	Use of Moodle academic platform to communicate with students and post support material. Use the internet to find resources	
<b>TEACHING ORGANIZATION</b>	<i>Activities</i>	<i>Working Load per Semester</i>
	Lectures	39
	Interactive Teaching	40
	Bibliographic study and analysis	30
	Seminars	41
	<b>TOTAL</b>	<b>150</b>
<b>ASSESSMENT</b>	<p>Concluding evaluation with multiple choice questions and short answer: 70%</p> <p>Formative evaluation with intermediate sub-tasks: 30%</p> <p>The test material is posted on Moodle and time is spent before the test solving questions about the test material.</p> <p>A file of students' examination documents is kept until they receive their degree.</p> <p>After the exam, time is available to each student to clarify his / her mistakes and explain his / her grade.</p>	

## 5. REFERENCES

***-Suggested bibliography:***

- 1. Book [68373075]: Management Accounting, Needles Belverd, Powers Marian, Crosson Susan. ISBN: 9789963274444. BROKEN HILL PUBLISHERS LTD. Edition: 1/2017
- 2. Book [102070208]: Horngren's Management Accounting, Miller-Nobles T.L., Mattison B.L., Matsumura Ella Mae. ISBN: 9789925588312. BROKEN HILL PUBLISHERS LTD. Version: 1/2021