

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>DEPARTMENT</b>	BUSINESS ADMINISTRATION		
<b>DIVISION</b>	BUSINESS ADMINISTRATION		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE UNIT CODE</b>	<b>1108650</b>	<b>SEMESTER OF STUDY</b>	<b>6</b>
<b>COURSE TITLE</b>	MANAGERIAL ACCOUNTING		
<b>COURSEWORK BREAKDOWN</b>		<b>TEACHING WEEKLY HOURS</b>	<b>ECTS Credits</b>
Lectures and Workshops		2th+2ex	4
<b>COURSE UNIT TYPE</b>	SPECIALISATION		
<b>PREREQUISITES :</b>			
<b>LANGUAGE OF INSTRUCTION/EXAMS:</b>	GREEK		
<b>COURSE DELIVERED TO ERASMUS STUDENTS</b>	NO		
<b>MODULE WEB PAGE (URL)</b>	<a href="http://moodle.tepir.gr/course/view.php?id=109">http://moodle.tepir.gr/course/view.php?id=109</a>		

### 2. LEARNING OUTCOMES

#### Learning Outcomes

Since firms have been developed the divide managerial responsibilities among a larger number of people. Companies are structured according to functions to assist in decision making and control. Though the business world no longer views accountants as “bean counters”, managerial accountants have an integral role in core decision making within companies. Specifically managerial accounting is the process of preparing, reporting and interpreting accounting information for use by an organization’s internal decision makers. More specifically different management functions within an organization, such as marketing and operations, require types of accounting information for planning and control decisions that differ from the needs of external decision makers and from those of other managers, e.g. labor cost, over head and material cost. Finishing successfully this course, students will be able to:

- Manage accounting information for internal use
- Compose and control budgets
- Valuate assets and inventories
- Measure and analyze the cost of products, services and procedures
- Evaluate corporate governance

#### General Skills

- Search, analysis and synthesis of data and information with the use of new technologies
- Teamwork
- Decision-making
- Planning and management of projects

### 3. COURSE CONTENTS

The course is organized around topics such as:

- Definitions for Managerial Accounting. Scope of Managerial accounting – Differences from financial Accounting
- The role of managerial accounting in planning and control
- Planning – Budgeting – control
- Managerial Accounting and operations
- Valuation methods
- Cost methods
- Cost of inventories and services
- Cost Analysis
- Theoretical aspects of Managerial Accounting and cost accounting
- Corporate Governance

### 4. TEACHING METHODS - ASSESSMENT

<b>MODE OF DELIVERY</b>	In-Class	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</b>	Support of the learning process through the e-class platform.#	
<b>TEACHING METHODS</b>	<i>Method description</i>	<i>Semester Workload</i>
	Lectures	26
	Class work/Workshop	26
	Preparation of Individual Project	20
	Independent and Directed learning	28
		100
<b>ASSESSMENT METHODS</b>	I. <b>Final Examination</b> (80%) that is comprised of multiple choice questions. II. <b>Individual Project</b> (20%)	

### 5. RESOURCES

- *Recommended Book and Journal Article Resources:*

- Dimitras A. nad Mpalas A. (2009), Managerial Accounting, Gutenberg Pubs, Athens (In Greek)
- Filios B., (2013), Managerial Accounting, EUA, Athens (in Greek)
- Garrison.R., Noreen. E., (2003) Managerial Accounting, Papazisi Publishers, Athens (in Greek)