

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	POSTGRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	WINTER
<b>COURSE TITLE</b>	SPECIAL ISSUES IN MANAGEMENT ACCOUNTING		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		2	4
Tutorials		1	2
<b>COURSE TYPE</b>	Scientific area		
<b>PREREQUISITE COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	GREEK		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes, through projects and/or essays		
<b>COURSE WEBSITE (URL)</b>	<a href="https://exams-sod.the.ihu.gr/course/view.php?id=402">https://exams-sod.the.ihu.gr/course/view.php?id=402</a>		

### (2) LEARNING OUTCOMES

<b>Learning outcomes</b>
The aim of the course is the understanding of the role of Management Accounting in businesses, as well as the examination and analysis of modern techniques and methods of costing, decision making and performance measurement through the use of a PC. Upon completion of the course, students will be able to understand the process of strategy planning, application of modern costing techniques and control of a company's processes.
<b>General Competences</b>
<ul style="list-style-type: none"> <li>• Autonomous work</li> <li>• Decision-making.</li> <li>• Solving business problems</li> </ul>

### (3) SYLLABUS

<p>Budgeting process – Budgets</p> <p>Standard Costing Cost</p> <p>Volume-profit analysis –Breakeven point - Differential Cost</p> <p>Modern Costing Systems</p> <p>Quality Costing</p> <p>Elements of Total Quality Management</p>
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#### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b>	<ul style="list-style-type: none"><li>• Face to face</li><li>• Distance learning platform (moodle)</li></ul>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	<ul style="list-style-type: none"><li>• moodle</li><li>• Use of ICT in communication with students</li></ul>	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39
	Case Studies	61
	Autonomous work	50
	Course total	<b>150</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	<ul style="list-style-type: none"><li>• Written Exams with short-answer questions and problem-solving (70 %)</li><li>• Project/essay (30%)</li></ul>	

#### (5) NOTES - SUGGESTED BIBLIOGRAPHY

##### **Ελληνική**

Καραγιώργος Αλκ.-Δρογαλάς Γ-Παζάρσκης Μ., (2019), *Διοικητική Λογιστική*.  
Νεγκάκης Χρήστος-Κουσενίδης Δημήτριος, (2020), *Κοστολόγηση και Διοικητική Λογιστική*.  
Garrison R.H, Noreen E και P.C. Brewer, (2018), *Διοικητική Λογιστική*, McGraw Hill.  
Miller-Nobles T.L., Mattison B.L., Matsumura Ella Mae (2021), *Horngren's Διοικητική Λογιστική*, Broken Hill.

##### **Ξενόγλωσση**

Drury, C, (2020), *Management and Cost Accounting*, Cengage Learning EMEA\_.  
Garrison R.H, Noreen E και P.C. Brewer, (2018), *Managerial Accounting*. McGraw Hill.  
Bhimani A, Datar S, Horngren C, Rajan M, (2019), *Management and Cost Accounting*, Pearson Education Limited

##### **Προτεινόμενα Περιοδικά**

Journal of Applied Accounting Research, Emerald insight  
Journal of Management Accounting Research, American Accounting Association  
Management Accounting Research, Elsevier