

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	Economic Sciences		
<b>ACADEMIC UNIT</b>	Accounting and Finance		
<b>LEVEL OF STUDIES</b>	Undergraduate		
<b>COURSE CODE</b>	AF305	<b>SEMESTER</b>	3 <sup>rd</sup>
<b>COURSE TITLE</b>	Managerial Accounting		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		3	5
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>		3	5
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area (Mandatory)		
<b>PREREQUISITE COURSES:</b>	No courses		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes, if there is participation		
<b>COURSE WEBSITE (URL)</b>	<a href="https://eclass.uowm.gr/courses/ACCFIN130/">https://eclass.uowm.gr/courses/ACCFIN130/</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p><b>Upon successful completion of the course, the student will be able to:</b></p> <ol style="list-style-type: none"> <li><b>1. To expand his knowledge in topics based on the analysis of the operating costs of the business.</b></li> <li><b>2. To evaluate and analyze the cost of produced products, services and processes.</b></li> <li><b>3. To control the Company's assets, stocks and budgets</b></li> <li><b>4. To control and evaluate the company's activities with the ultimate goal of decision-making.</b></li> <li><b>5. To manage the accounting data and information for the efficient management of the business.</b></li> </ol>

### General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information,  
with the use of the necessary technology

Adapting to new situations

Decision-making

Working independently

Team work

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas

Project planning and management

Respect for difference and multiculturalism

Respect for the natural environment

Showing social, professional and ethical responsibility and  
sensitivity to gender issues

Criticism and self-criticism

Production of free, creative and inductive thinking

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Others...

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- Decision making
- Search, analysis and synthesis of data and information, using the necessary technologies
- Adaptation to new situations
- Autonomous Work
- Teamwork

### (3) SYLLABUS

- Introduction to Managerial Accounting
- Differences in Financial and Managerial Accounting
- Concept of Cost - Cost Discrimination - Operating cost of the business
- Financial information needs of the Administration
- Administrative Accounting and Management information systems
- Costing method and external audit practices
- Addressing the concepts of Direct Labor, Direct Materials and Manufacturing Overhead
- Cost analysis, sampling and pricing decisions

- Theoretical approaches to Managerial Accounting

#### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Face to Face	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Using a projector. Learning process support through the e-class online platform</p>	
<p style="text-align: center;"><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures for the theoretical part of the course, Electronic Presentations	50
	Exemplary solved exercises. Exercises that the students should solve in class, to further reinforce the lectures	30
	Independent Study	45
Course total	<b>125</b>	
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p><b>Final written exam (70% - 100% of the grade):</b> Students are asked to answer a series of questions that will cover all the material taught in the course. These will include:</p> <ul style="list-style-type: none"> <li>• Multiple choice questions</li> <li>• True / False questions</li> <li>• Judgement Questions</li> <li>• Solving problems in Accounting matters</li> <li>• Comparative evaluation of theory elements</li> </ul> <p><b>Intermediate Progress (0% - 30% of grade)</b> (optional participation)</p> <ul style="list-style-type: none"> <li>• Multiple choice questions</li> <li>• True / False questions</li> <li style="padding-left: 40px;">Judgement Questions</li> <li>• Solving practical Accounting problems</li> </ul> <p>The student evaluation is accessible by them for explanations regarding their improvement.</p>	

	<p>The evaluation criteria can be redefined at the beginning of each semester after a proposal by the lecturer and a decision of the Department Assembly.</p>
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## (5) SUGGESTED BIBLIOGRAPHY

*- Suggested bibliography:*

*Filios B., (2013). Administrative Accounting, OPA Publishing House, Athens.*

*NEGGAKIS CHRISTOS, KOUSENIDIS DIMITRIOS (2014). ADMINISTRATIVE ACCOUNTING, SUSTAINABLE ACCOUNTING LIMITED LIABILITY COMPANY*

*KARTALIS D. NIKOLAOS (2017). ADMINISTRATIVE ACCOUNTING FOR DECISION MAKING, BALUKTSI BASILIKI*

*Needles Belverd, Powers Marian, Crosson Susan (2017). Management Accounting, BROKEN HILL PUBLISHERS LTD*

*Garrison, R., Noreen. E., (2003). Administrative Accounting, Papazisi Publishing, Athens.*

*Dimitras Augustinos – Apostolos Balas (2009). Management Accounting for planning and control. GUTENBERG Publications, Athens.*

*ALNOOR BHIMANI-MICHAEL BROMWICH (2016). ADMINISTRATIVE ACCOUNTING, KONTOU ANGELIKI*

*- Related academic journals:*

1. Management Accounting Research
2. Advances in Management Accounting
3. Journal of Management Accounting Research
4. Management Accounting Quarterly
5. Managerial Auditing Journal
6. Management Science
7. Omega: The International Journal of Management Science