

## COURSE OUTLINE [MANAGERIAL ACCOUNTING]

### 1. GENERAL

<b>SCHOOL</b>	Business Administration		
<b>ACADEMIC UNIT</b>	Business Administration		
<b>LEVEL OF STUDIES</b>	Postgraduate		
<b>COURSE CODE</b>	DEO201	<b>SEMESTER</b>	B'
<b>COURSE TITLE</b>	MANAGERIAL ACCOUNTING		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	General Background		
<b>PREREQUISITE COURSES:</b>	None		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://openeclass.uom.gr/courses/MBA105">https://openeclass.uom.gr/courses/MBA105</a>		

### 2. LEARNING OUTCOMES

<b>Learning outcomes</b>
<p>Upon the completion of the course the post graduate student will be able to:</p> <ul style="list-style-type: none"> <li>• Use management (managerial) accounting as a decision-making tool</li> <li>• Classify management accounting concepts within a specific time period</li> <li>• Calculate the “Total manufacturing cost”, the “Cost of goods manufactured” and the “Cost of goods sold” for a product of a company</li> <li>• Apply the cost redistribution methods</li> <li>• Develop variable costing analysis</li> <li>• Calculate the breakeven point</li> <li>• Develop budgeting issues</li> <li>• Interpret direct materials and direct labor variances</li> <li>• Address issues related to activity-based costing</li> <li>• Evaluate decisions through managerial accounting</li> </ul>
<b>General Competences</b>
<p>According to the aims of the course, the graduate will acquire the following general skills:</p> <ul style="list-style-type: none"> <li>• Adaptation to new situations</li> <li>• Decision making</li> <li>• Working independently</li> <li>• Team work</li> </ul>

### 3. SYLLABUS

<ul style="list-style-type: none"> <li>• Conceptual framework of Accounting and Accounts of Assets, Liabilities, Equity, Expenses and Revenues.</li> <li>• Basic concepts of managerial (management) accounting (expense, expenditure, cost).</li> <li>• Calculation of the “Total manufacturing cost”, the “Cost of goods manufactured”, the “cost of goods sold”, “Gross margin” and “Net result”.</li> <li>• Entries of costing-managerial (management) accounting.</li> <li>• Apportionment, Reapportionment and Apportionment. Methods of expenses’ re-allocation.</li> <li>• Variable costing analysis.</li> <li>• Cost-volume-profit analysis.</li> <li>• Budgeting.</li> <li>• Activity-based costing.</li> <li>• Variance analysis.</li> <li>• Job order costing system.</li> </ul>
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#### 4. TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b>	Face-to-face, Distance learning	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	<ul style="list-style-type: none"> <li>• Use of the e-Class platform in teaching</li> <li>• Use of Powerpoint in teaching</li> <li>• Use of google form in teaching</li> </ul>	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39
	Study and analysis of bibliography	61
	Interactive teaching	20
	Essay writing	30
	<b>Course total</b>	<b>150</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	<p><b>Assessment of the course:</b></p> <ul style="list-style-type: none"> <li>• Final written exam with problem solving and multiple-choice questions (100%)</li> <li>• The final written exam covers the entire course material and includes answering multiple choice questions, problem solving and short answer questions.</li> <li>• The weighting of each exam subject is given in detail.</li> <li>• The students are informed about the assessment process in the first lecture of the semester.</li> <li>• The students have the right to see their graded paper on specified days and times, which are posted on the course's electronic platform (e-class).</li> </ul>	

#### 5. ATTACHED BIBLIOGRAPHY

**- Suggested bibliography:**

- Καραγιώργος, Α., Δρογαλάς, Γ. και Παζάρσκη, Μ. (2019). Διοικητική Λογιστική, εκδόσεις ΑΦΟΙ Θ. Καραγιώργου.
- Καραγιώργος, Θ. και Πετρίδης, Α. (2015). Μηχανογραφημένη Κοστολόγηση, εκδόσεις ΑΦΟΙ Θ. Καραγιώργου.
- Νεγκάκης, Χ. και Κουσενίδης, Δ. (2020). Κοστολόγηση και Διοικητική Λογιστική Θεωρία - εφαρμογές, εκδόσεις ΑΕΙΦΟΡΟΣ ΛΟΓΙΣΤΙΚΗ ΜΟΝΟΠΡΟΣΩΠΗ ΙΚΕ

**- Related academic journals:**

- Advances in Management Accounting
- Abacus
- Accounting in Europe
- Management Accounting Research