

COURSE OUTLINE

(1) GENERAL

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

(2) LEARNING OUTCOMES

Learning outcomes
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.
General Competences
<ul style="list-style-type: none"> • Autonomous work • Decision-making. • Solving business problems

(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>

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	<ul style="list-style-type: none">• Face to face• Distance learning platform (moodle)										
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY	<ul style="list-style-type: none">• moodle• Use of ICT in communication with students										
TEACHING METHODS	<table border="1"><thead><tr><th><i>Activity</i></th><th><i>Semester workload</i></th></tr></thead><tbody><tr><td>Lectures</td><td>39</td></tr><tr><td>Case Studies</td><td>61</td></tr><tr><td>Autonomous work</td><td>50</td></tr><tr><td>Course total</td><td>150</td></tr></tbody></table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	39	Case Studies	61	Autonomous work	50	Course total	150
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	Lectures	39									
	Case Studies	61									
	Autonomous work	50									
Course total	150										
STUDENT PERFORMANCE EVALUATION	<ul style="list-style-type: none">• Written Exams with short-answer questions and problem-solving (70 %)• Project/essay (30%)										

(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), *Hornngren'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