

## COURSE OUTLINE

### 1. GENERAL INFORMATION

<b>SCHOOL</b>	APPLIED ECONOMICS AND SOCIAL SCIENCES		
<b>DEPARTMENT</b>	AGRIBUSINESS AND SUPPLY CHAIN MANAGEMENT		
<b>LEVEL OF STUDY</b>	<i>Undergraduate</i>		
<b>COURSE UNIT CODE</b>	5706	<b>SEMESTER</b>	7 <sup>th</sup>
<b>COURSE TITLE</b>	Management Accounting		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		4	4
<b>COURSE TYPE</b>	Scientific expertise		
<b>PREREQUISITE COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION:</b>	Greek		
<b>LANGUAGE OF EXAMINATION/ASSESSMENT:</b>	Greek		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	YES (in English)		
<b>COURSE WEBSITE (URL)</b>			

### 2. LEARNING OUTCOMES

Learning Outcomes
<p>The purpose of Management Accounting is to provide useful information to management helping to make the right decisions. The course aims to provide students with the foundations for understanding Management Accounting both in theory and in practice by presenting its basic concepts, principles and applications. The course material introduces students to the methods and processes of selecting accounting information for business decision-making, emphasizing the costing of products and services.</p> <p>on successful completion of the course the student:</p> <ul style="list-style-type: none"> <li>• will have become familiar with costing concepts and terms such as the cost of raw materials, direct labor, industrial overheads and their costing treatment for calculating production and service costs.</li> <li>• will know costing techniques such as absorption costing, marginal costing and standard costing. They will have understood the basic principles and features of activity-based costing.</li> <li>• • They will be able to select and apply management accounting techniques in practical situations.</li> <li>•</li> </ul>
General Competences
<ul style="list-style-type: none"> <li>• Decision-making</li> <li>• Individual/Independent work</li> <li>• Group/Team work</li> </ul>

### 3. COURSE CONTENT

<ul style="list-style-type: none"> <li>• The concept of costing. The costing system.</li> <li>• The concept of cost and output. Cost discrimination. The elements of the cost of production.</li> <li>• Raw Materials costing and inventory valuation. Direct Labor cost handling. Costing of General Industrial Expenses.</li> <li>• Pre-defined G.B.E imputation factor. Under-billing - Over-billing G.B.E.</li> </ul>
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- Absorption costing, marginal costing, standard costing and activity based costing.
- Custom costing. Job costing sheet.
- Continuous production costing. Equivalent units of production.
- Budget cost and variance analysis.
- Breakeven analysis.
- Quality Management and Measurement
- Capital investment decisionsSpecial topics

#### 4. TEACHING METHODS--ASSESSMENT

<b>MODES OF DELIVERY</b>	Face to face	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</b>	<ul style="list-style-type: none"> <li>• Support of the learning process through the AUA Open eClass platform of the University (Integrated Electronic Course Management System)</li> <li>• Support of the lectures using presentation software</li> <li>• Use of audiovisual material</li> <li>• Use of Internet applications</li> </ul>	
<b>COURSE DESIGN</b>	<b>Activity</b>	<b>Work Load</b>
	Lectures	26
	Laboratory practice	26
	Self-directed study	68
	Exams	6
	Consultation hours	0,5
	<b>Total</b>	<b>126,5</b>
<b>STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS</b>	<p>Around the middle of the semester, the examination of the compulsory first written exam is planned. The material examined corresponds to approximately 1/3 of the total material examined and the grade constitutes 30% of the final grade of the semester. In case of non-participation in the first written examination, the student receives zero as a grade. In the final exam of the semester, the rest of the total material that was not examined in first written exam is examined and the grade of this exam corresponds to 70% of the final grade. By adding the grades of the two exams with the weights of 30% and 70%, respectively, the grade of the course in the specific semester is obtained.</p>	

#### 5. SUGGESTED BIBLIOGRAPHY

- Suggested bibliography:

- 1.Horngren's Διοικητική Λογιστική, Miller-Nobles T.L., Mattison B.L., Matsumura Ella Mae, Εκδότης: Broken Hill Publishers
- 2.Διοικητική Λογιστική, Νεγκάκης Χρήστος, Κουσενίδης Δημήτριος, (Εκδότης): Αειφόρος Λογιστική Μονοπρόσωπη ΙΚΕ
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- Related academic journals:

- Journal of Accounting Research
- Management Accounting Research
- Advances in Management Accounting

- Journal of Management Accounting Research
- Accounting in Europe
- Accounting, Auditing and Accountability Journal