

COURSE OUTLINE

1. GENERAL

SCHOOL	MANAGEMENT, ECONOMICS AND SOCIAL SCIENCES		
DEPARTMENT	BUSINESS ADMINISTRATION		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE UNIT CODE	40-Δ.4	SEMESTER OF STUDY	4th
COURSE TITLE	MANAGEMENT ACCOUNTING		
COURSEWORK BREAKDOWN		TEACHING WEEKLY HOURS	ECTS Credits
Lectures and Workshops-Project Work		3	5
COURSE UNIT TYPE		Compulsory/Core Course	
PREREQUISITES :	Principles of Accounting		
LANGUAGE OF INSTRUCTION/EXAMS:	ENGLISH		
COURSE DELIVERED TO ERASMUS STUDENTS	YES		
MODULE WEB PAGE (URL)			

2. LEARNING OUTCOMES

Learning Outcomes
The aim of the course is to introduce students to the theory and practice of Management Accounting. Management Accounting involves the development and interpretation of accounting information intended specifically to assist management in operating the business. Students learn how managers can use the accounting information in cost management, in setting the company's overall goals, evaluating the performance of departments and individuals, deciding whether to introduce a new line of products, and making virtually all types of financial managerial decision.
General Skills
<ul style="list-style-type: none"> • Search, analysis and synthesis of data to achieve the target • Decision-making • Planning and management of projects • Development of skills to facilitate in decision making

3. COURSE CONTENTS

The course is organized around topics such as: <ul style="list-style-type: none"> • Management accounting's role in decision making • Accounting for manufacturing operations • Inventories of a manufacturing business • Job order cost systems and overhead allocations • Activity based costing • Process costing • Operational Budgeting • Ethics, Fraud and corporate governance

4. TEACHING METHODS - ASSESSMENT

MODE OF DELIVERY	In-Class
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USE OF INFORMATION AND COMMUNICATION TECHNOLOGY	Support of the learning process through the e-class platform.	
TEACHING METHODS	<i>Method description</i>	<i>Semester Workload</i>
	Lectures and tutorials	39
	Group Projects	55
	Personal Study	31
	<i>Total</i>	125
ASSESSMENT METHODS	<p>End of Semester Formal Examination (60%) - Short answer questions - Questions of solving problems.</p> <p><u>Evaluation Objective:</u> To understand the fundamentals of the course. <u>Evaluation Criteria:</u> Comprehensiveness, accuracy, and critical evaluation.</p> <p>II. Teamwork (40%) (Summative Evaluation): <u>Evaluation Objective:</u> To examine students' skills in internet tools and services and to enhance students' teamwork skills. <u>Evaluation Criteria:</u> Functionality of the application, the degree of specifications' satisfaction, user-interface, organization and management of teamwork project and presentation.</p>	

5. RESOURCE

Recommended Books:

1. Williams, Haka, Battner and Carcello, Financial and Managerial Accounting, The Basis for Business Decisions, 14th ed., McGraw Hill international edition
2. Horngren, Foster, Datar, Cost accounting, A managerial emphasis, 8th ed., Prentice Hall International edition
3. Needles, Powers, Crosson, Principles of Accounting, South-Western, Cengage Learning
4. Pratt, Financial Accounting in an Economic Context, 6th ed., John Wiley & Sons, Inc.