



UNIVERSITY OF PIRAEUS

1) GENERAL

SCHOOL	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
ACADEMIC UNIT	ECONOMICS		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	OKE/AE01	SEMESTER	3
COURSE TITLE	MANAGEMENT ACCOUNTING AND CONTROL		
INDEPENDENT TEACHING ACTIVITIES	WEEKLY TEACHING HOURS	CREDITS	
	4	5	
COURSE TYPE	Specialization		
PREREQUISITE COURSES			
LANGUAGE OF INSTRUCTION and EXAMINATIONS	Greek/English (in case of Erasmus students)		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	YES		
COURSE WEBSITE (URL)	https://eclass.unipi.gr/courses/OEP519/		

2) LEARNING OUTCOMES

Learning Outcomes

The aim of the course is to provide students with insight into the main principles of management accounting for decision making and control, with a particular focus on decision making.

Upon successful completion of the course, the students will be able to:

- Illustrate basic concepts and contemporary techniques of management accounting
- Execute relevant decision calculations regarding cost measurement
- Evaluate the business impact of decision calculations
- Illustrate management control concepts and frameworks (budgeting & reporting)

Design and evaluate company's internal control system

General Competences

- Analysis and synthesis of data and information,
- Decision-making
- Individual/Independent work
- Working in an interdisciplinary environment
- Project planning and management
- Critical thinking

3) SYLLABUS

- Management Accounting; Cost Terms and Concepts; Cost Behavior; Cost-Volume-Profit Analysis; Product Costing; Process Costing
- Budgeting and Responsibility Accounting; Flexible Budget
- Standard Costing: Materials, Labour and Overhead
- Decentralization and Transfer Pricing
- Performance Measurement and Compensation
- Internal control system. Analysis and evaluation.

4) TEACHING and LEARNING METHODS

DELIVERY	Face to face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY	Use of ICT in teaching (PowerPoint presentations) and communication with students (email, eclass, class web grading system).	
TEACHING METHODS	Activity	Semester workload
	Lectures	50
	Tutorials	33
	Self-directed study	40
	Final written examination	2
	Course Total	125
STUDENT PERFORMANCE EVALUATION	Final exam (100%)	
ATTACHED BIBLIOGRAPHY	1. Διοικητική Λογιστική Needles Belverd, Powers Marian, Crosson Susan ISBN: 9789963274444 2. ΣΥΓΧΡΟΝΗ ΕΛΕΓΚΤΙΚΗ ΚΑΡΑΜΑΝΗΣ ΚΩΝΣΤΑΝΤΙΝΟΣ ISBN: 9789608989955	