



# UNIVERSITY OF PIRAEUS

## 1) GENERAL

<b>SCHOOL</b>	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
<b>ACADEMIC UNIT</b>	ECONOMICS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>OKEAE01</b>	<b>SEMESTER</b>	3
<b>COURSE TITLE</b>	<b>MANAGEMENT ACCOUNTING AND CONTROL</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	4	5	
<b>COURSE TYPE</b>	Scientific Expertise		
<b>PREREQUISITE COURSES</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS</b>	Greek/English (in case of Erasmus students)		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>COURSE WEBSITE (URL)</b>	E-class Πανεπιστημίου Πειραιώς		

## 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 and Financial Accounting.
- Definition of cost, output and expense. Cost distinctions and categories.
- Primary costing data. Production calculation and estimation in progress.
- Continuous-production costing. Activity-based costing and business decision support.
- Full absorption costing and variable costing. Marginal costing.
- Cost – volume – profit analysis. Breakeven point analysis.
- Budgets. Illustration framework.
- Pricing policy design. Standard costing. Decision making.
- Transfer pricing.
- Performance measurement. Productivity and efficiency. Motivation & rewards.
- Internal control system. Analysis and evaluation.

**4) TEACHING and LEARNING METHODS**

<b>DELIVERY</b>	In-class lectures	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</b>	Use of ICT in lectures Use of ICT in communication with students	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	52
	Tutorials	40
	Self-directed study	46
	Final written examination	2
	<b>Course Total</b>	<b>140</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Final exam (100%)	
<b>ATTACHED BIBLIOGRAPHY</b>	1. Διοικητική Λογιστική Needles Belverd, Powers Marian, Crosson Susan ISBN: 9789963274444 2. ΣΥΓΧΡΟΝΗ ΕΛΕΓΚΤΙΚΗ ΚΑΡΑΜΑΝΗΣ ΚΩΝΣΤΑΝΤΙΝΟΣ ISBN: 9789608989955	