

## Managerial Accounting

Academic Year: ( 2020 / 2021 )

Review date: 10-07-2020

Department assigned to the subject: Department of Business Administration

Coordinating teacher: PARASKEVOPOULOU , EVITA

Type: Electives ECTS Credits : 6.0

Year : 4 Semester :

**STUDENTS ARE EXPECTED TO HAVE COMPLETED**

Management Accounting  
Management control

**LEARNING RESULTS AND COMPETENCES AND SKILLS THAT WILL BE ACQUIRED.**

Knowledge:

- Integrated version of the contexts of operational, organizational and behavioral in which they develop accounting information systems for top managers management

Skills:

- Ability to analyze information available to top managers
- Choice between alternative information models.
- Ability to design models of accounting information

Attitudes:

- Acquire an ethical decision making of top managers
- To defend their own choices.
- Accepting the views of other colleagues, while maintaining a critical attitude towards them.

**DESCRIPTION OF CONTENTS: PROGRAMME**

Decision making and Accounting:

1. Decision Trees

Strategic Cost Management:

2. Life Cycle Cost Management
3. Target costing
4. Activity Based Management
5. Bench marking
6. Just in Time systems
7. Quality cost management
8. Environmental cost management
9. Business process re-engineering
10. Pricing strategies and relevant costs

**LEARNING ACTIVITIES AND METHODOLOGY**

Students as future managers will be trained in decision-making techniques on advance topics of management control. The methodology of teaching-learning for applying has three components:

- 1) Learning development through theory clases.
- 2) Technical skills development through exercises and cases solving by the student and discussed in the classroom.
- 3) Solution and problems detection skill through the resolution of cases by the Harvard methodology and complementary activities.
- 4) Tutorials: group and individual, to reinforce the learning.

**ASSESSMENT SYSTEM**

Midterm Exams 50% (2 midterm exams 25% each)

Resolution of case studies 50% (40% delivery of weekly task and 10% participation in class)

<b>% end-of-term-examination:</b>	0
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	100

#### BASIC BIBLIOGRAPHY

- Horngren et al. (coordinado por Susana Gago) Control de gestión y Contabilidad directiva, Pearson, 2014
- Horngren et al. (coordinated by Susana Gago) Management control and Managerial Accounting, Pearson, 2009 13 edición

#### ADDITIONAL BIBLIOGRAPHY

- Maurice Hirsch Jnr Advanced Management Accounting , Published by Cengage Learning Emea, 2010

#### BASIC ELECTRONIC RESOURCES

- Drury, C. (2005). . Management accounting for business: <https://www.cengage.co.uk/books/9781473749115/>
- Kaplan, R. S., & Atkinson, A. A. (2015). . Advanced management accounting. PHI Learning.: <a href="https://www.hbs.edu/faculty/Pages/item.aspx?num=237" target="\_blank">https://www.hbs.edu/faculty/Pages/item.aspx?num=237</a>