Managerial Accounting

Academic Year: (2022 / 2023) **Review date: 29-04-2022**

Department assigned to the subject: Business Administration Department

Coordinating teacher: PARASKEVOPOULOU , EVITA

Type: Electives ECTS Credits : 6.0

Year : 4 Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Management Accounting
Management control

OBJECTIVES

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

1. Introduction, Relevant costs and Decision Making
2. Activity Based Management
3. Benchmarking
4. Business Process Re-engineering
5. Pricing Strategies and Exercises
6. Target Costing
7. Just in time and Kaizen
8. Life cycle Costing
9. Total Quality Costs and Management
10. Environemental Accounting and Cost Management

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 40% (2 midterm exams 20% each)
Case Study Solution 30% (weekly task submission)
Class participation 30% (10% in theory class-20% in practical class)

% end-of-term-examination:	0
% of continuous assessment (assigments, laboratory, practicals…):	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.: https://www.hbs.edu/faculty/Pages/item.aspx?num=237