

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
<b>ACADEMIC UNIT</b>	BUSINESS ADMINISTRATION		
<b>LEVEL OF STUDIES</b>	Master in Business Administration (MBA–Tourism Management)		
<b>COURSE CODE</b>	<b>ΔTE521</b>	<b>SEMESTER</b>	<b>2<sup>nd</sup></b>
<b>COURSE TITLE</b>	Managerial Accounting		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
ALTERNATIVE METHODS OF TEACHING	4	4	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	GENERAL BACKGROUND		
<b>PREREQUISITE COURSES:</b>	NO		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	GREEK		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	NO		
<b>COURSE WEBSITE (URL)</b>	<a href="https://mbatourism.unipi.gr/en/masters-degree/">https://mbatourism.unipi.gr/en/masters-degree/</a>		

### (2) LEARNING OUTCOMES

#### Learning outcomes

*The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.*

*Consult Appendix A*

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

This course is designed to present topics aimed at using accounting information to make managerial and business decisions. In all sections of the course special emphasis is placed on case studies concerning businesses active in Tourism and Hospitality Industry.

Indicative learning outcomes for students are:

- To understand the basic cost distinctions and basic costing concepts.
- To understand the importance of cost treatment in the operations of economic units.
- To understand cost-volume-profit relationships and their impact on decision-making.

- To get knowledge about the structure of costing systems and how they affect financial results.
- To get knowledge about fixed cost treatment techniques and the consequences of its irrational application.

### General Competences

*Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?*

*Search for, analysis and synthesis of data and information, with the use of the necessary technology*  
*Adapting to new situations*  
*Decision-making*  
*Working independently*  
*Team work*  
*Working in an international environment*  
*Working in an interdisciplinary environment*  
*Production of new research ideas*

*Project planning and management*  
*Respect for difference and multiculturalism*  
*Respect for the natural environment*  
*Showing social, professional and ethical responsibility and sensitivity to gender issues*  
*Criticism and self-criticism*  
*Production of free, creative and inductive thinking*  
 .....  
*Others...*  
 .....

- Decision - making
- Work independently
- Team work
- Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Introduction to management accounting
2. Cost: terms, concepts and classifications.
3. Cost – volume – profit relationships
4. Absorption and variable costing

#### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Face-to-face														
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of ICT in teaching, communication with students														
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.            Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i>  <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<table border="1"> <thead> <tr> <th style="background-color: #d3d3d3;">Activity</th> <th style="background-color: #d3d3d3;">Semester workload</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>24</td> </tr> <tr> <td>Fieldwork,</td> <td>30</td> </tr> <tr> <td>Study and analysis of bibliography</td> <td>30</td> </tr> <tr> <td>Exam study</td> <td>26</td> </tr> <tr> <td>Exams</td> <td>2</td> </tr> <tr> <td>Course total</td> <td><b>112</b></td> </tr> </tbody> </table>	Activity	Semester workload	Lectures	24	Fieldwork,	30	Study and analysis of bibliography	30	Exam study	26	Exams	2	Course total	<b>112</b>
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<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>  <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i>  <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written exams with the excellent grade to be equal to 10														

#### (5) ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Garrison, R., Noreen, E., Brewer, P. 2021. Managerial Accounting. 16<sup>th</sup> edition, Εκδόσεις: McGraw-Hill.
- Datar, S., Rajan M. 2020. Horngren's Cost Accounting: A Managerial Emphasis. 2020. 17<sup>th</sup> edition, Εκδόσεις: Pearson Education.
- Needles. B. Powers, M., Crosson, S. 2011. Financial and managerial accounting. 9<sup>th</sup> edition. Εκδόσεις: Cengage Learning
- Weygandt, J., Kimmel, P., Kieso, D. 2010. Managerial accounting: Tools for business decision making. 5<sup>th</sup> edition. Εκδόσεις: John Wiley and Sons.
- Albrecgt, S., Stice, E., Stice, J., Swain, M. 2011. Accounting: Concepts and applications. 11<sup>th</sup> edition. Εκδόσεις: Cengage Learning
- Βενιέρης, Γ., Κοέν, Σ. 2007. Διοικητική Λογιστική. 1<sup>η</sup> έκδοση. Εκδόσεις: Π. Ιωαννίδου & ΣΙΑ ΕΕ.

- Scientific Journals:

- Journal of Accounting Research
- Journal of Accounting and Economics
- Accounting Review

- Review of Accounting Studies
- Contemporary Accounting Research
- Management Accounting Research