



<i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>• Adapting to new situations</li> <li>• Decision-making</li> <li>• Working independently</li> <li>• Team work</li> <li>• Working in an interdisciplinary environment</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<p>This course is intended to introduce the basic theory, concepts and practice of management and cost accounting and to enable students to understand the main characteristics at both theoretical and practical level and is presenting its basic principles and applications for cost calculation, decision making and cost management. This course is intended to introduce the basic theory, concepts and practice of management accounting and to enable students to understand and explain key managerial accounting concepts and become familiar with management accounting tools that help interpret information. The course covers topics related to:</p> <ul style="list-style-type: none"> <li>• the preparation of budgets,</li> <li>• allocation techniques,</li> <li>• assigning overhead,</li> <li>• variable costing,</li> <li>• evaluating operating costs,</li> <li>• anticipating financial needs,</li> <li>• performance evaluation</li> </ul> <p>The module will utilize flexible, responsive and interactive learning environments using a combination among lectures, seminars, workshops and independent self-assessment tasks, to encourage students' ability to think critically and creatively. Thus, critical thinking will be achieved through case studies and real accounting and financial scenarios.</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Face-to-face	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Use of ICT in Teaching and Laboratory Education Use of ICT in Communication with students: - Course's e-learning platform (messages, announcements) - E-mails	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <i>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></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures, exercises & applications, laboratory exercises	50
	Self-study	67
	Written assignments	15
	Final exams	18
	<b>Course total</b>	<b>150</b>

<i>directed study according to the principles of the ECTS</i>	
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><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></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Evaluation:</p> <ul style="list-style-type: none"> <li>• 20% written assignments (individual – team assignments)</li> <li>• 80% final exams</li> </ul> <p>The assessment is carried out through individual or team assignments, but also through a final exam which includes short-answer, open-ended and problem-solving questions.</p>

### (5) ATTACHED BIBLIOGRAPHY

<p>- <i>Suggested bibliography:</i></p> <ul style="list-style-type: none"> <li>• Bhimani, Horngren, Datar and Rajan, 2012, “Management and Cost Accounting”, 5th Edition, Prentice</li> <li>• Hall</li> <li>• Needles, B. E., M. Powers, S. K. Mills and H. R. Anderson, “Managerial Accounting”, 5th ed., Houghton</li> <li>• Mifflin Company, 1999.</li> <li>• Horngren, C. T., G. Foster and S. Datar, “Cost Accounting: A Managerial Emphasis”, Prentice Hall, 10th</li> </ul> <p>- <i>Related academic journals:</i></p> <ul style="list-style-type: none"> <li>• Management Accounting Research</li> <li>• Accounting, Organizations and Society</li> <li>• Accounting Horizons</li> <li>• Journal of Management Studies</li> </ul>
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