

### COURSE DESCRIPTION

<b>Title:</b>	<b>Financial and Managerial Accounting</b>	<b>Compulsory</b>	<input type="checkbox"/>
		<b>Elective</b>	<input checked="" type="checkbox"/>
<b>Lecturer:</b>	Prof Emeritus, Peter Soldatos	<b>Winter</b>	<input type="checkbox"/>
	Ass. Professor, Achilleas Vasilopoulos	<b>Spring</b>	<input checked="" type="checkbox"/>

### COURSE GOALS

The economic and strategic planning of businesses requires a deep understanding of operational mechanisms as well as all cost elements related to the production and marketing of products and services. It involves defining desired goals, analysing the current state (both internal and external), and designing a roadmap for transitioning from the existing situation to achieving strategic objectives.

Knowledge of Financial and Managerial Accounting serves as a fundamental tool for creating and implementing development plans that align with the needs and goals of businesses. Business plans function as a strategic guide for companies' tactical decisions, providing a comprehensive analysis of their financial trajectory over multiple years and serving as a key tool for securing funding.

This course enhances knowledge in Financial Accounting and Business Management, focusing on their practical application in drafting comprehensive and innovative business plans. Particular emphasis is placed on shaping business strategies for the establishment, development, and efficient operation of enterprises in the Agri-Food Sector, highlighting sustainability, innovation, and adaptation to modern markets.

### COURSE CONTENTS

<i>Unit</i>	<i>Hrs</i>
1 Introduction to Managerial Accounting	3
2 Cost accounting of agricultural products and services – Activity Based Costing modelling (ABC Software ©)	6
3 Capital Budgeting	3
4 Budgeting and Planning	3
5 Training in the use of software tools for Budgeting and the construction of Business Plans	6
6 The Business Model Canvas	3
7 The Value Proposition	3
8 Environmental factors assessment – Operational Plan	3
9 Organizational structure	3
7 Seminar by industrial/commercial/banking executives	3

### TEACHING METHOD

#### HOURS

Taught	24		
Seminar	3	No of indiv. assignments	1
Collaboration with lecturer	12		
Laboratory	9	No of group assignments	1
<b>TOTAL:</b>	<b>48</b>		

### EXAMINATION

#### Weight

Written exam	
Orals	
Individual assignments	
Group assignments	100%
<b>TOTAL:</b>	<b>100%</b>

### BIBLIOGRAPHY

1. Ciaran Walsh, Key Management Ratios, Financial Times / Prentice Hall / Pearson Education Limited, Latest Edition, (Third Edition is available [In pdf form](#))
2. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2023). Entrepreneurship (12th ed.). McGraw-Hill Education.
3. Alexander Osterwalder & Yves Pigneur, [Business Model Generation](#), 2009, ISBN: 978-2-8399-0580-0
4. [Ray H. Garrison](#), [Eric Noreen](#), [Peter C. Brewer](#), Garrison R.H., Noreen E., Brewer P.C., ISE Managerial Accounting, McGraw Hill, 2023
5. Activity Based Costing Software, [ABC©](#), 2024
6. Business Plan Modelling, [STRATEGY©](#), 2024