



ΠΑΝΕΠΙΣΤΗΜΙΟ ΑΙΓΑΙΟΥ
ΤΜΗΜΑ :ΔΟΙΚΗΣΗΣ ΕΠΙΧΕΙΡΗΣΕΩΝ
ΘΕΜΑ : ΛΟΓΙΣΤΙΚΗ ΥΠΕΥΘΗΝΟΤΗΤΑΣ
ΕΠΙΒΛΕΠΩΝ: Dr. ΖΟΥΝΤΑ ΣΤΕΛΛΑ

2017



μ : , , ,
, μ , , .

μ ,
(responsibility accounting).
μ μ μ μ
μ .



4.6			(Discretionary Cost Centers)	22
4.7	Κ		(Revenue Centers)	23
4.8	Κ	Κ	(Profit Centers)	23
4.9			(Investment Centers)	24
4.10				25
4.11				26
		μ		
4.12		μ	μ	26
4.13				26
4.14			(Case Study)	28
5				
5.1			μ	31
5.2			μ	32
5.3			μ	34
5.4				34
5.5			μ	38
6				
6.1				40
6.2				40
6.3			-	40
6.3		μ		41
6.4	μ			42
6.5		μ		45
6.6				46
6.7				47
7				
3.1				48
3.2				48



1

1.1 _____ μ

μ

μ

1.2 _____

➤

➤

➤

1.3 _____ μ

μ

7

,

μ

μ

μ

μ

μ

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➤

_____ 1:

➤

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➤

_____ 3:

➤

_____ 4:

➤

_____ 5:

μ

➤

_____ 6:

➤

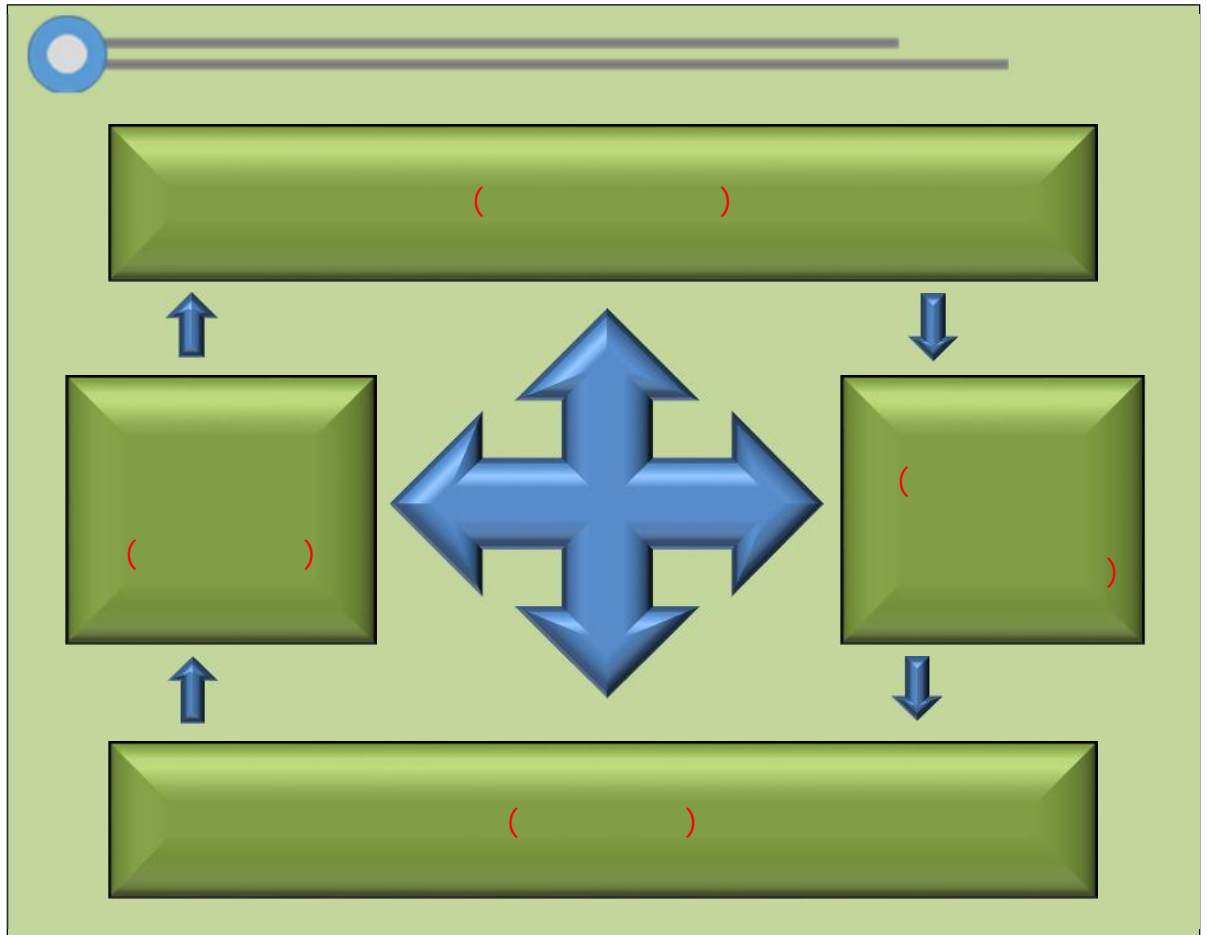
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1. **Garrison, Noree, Brewer**, (2012) “Management Accounting”, Mc–Graw Hill, Fourteen Edition, New York.
2. **Drury C**, “Cost and Management Accounting”, (2006), Thomson Business Press, Sixth Edition, London.
3. **Needls-Crosson**, (2011), “Managerial Accounting”, South-Western Cengage Learning, Ninth Edition, USA
4. **Horngren T.C.**; Harrison R., Robinson M., (1998), “Principles of Management Accounting”, Prentice Hall, 9th Edition, Boston.

1. (2007) ..
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2. (2009) μ
μ .
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2.2: μ

2.2 μ

μ μ μ μ μ μ μ
 (managers) μ μ μ μ μ μ
 (μ , , .)
 μ μ μ μ μ μ
 μ μ μ μ μ μ
 μ , μ μ



μ μ .
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VS

	, μ , , , μ .	Managers, μ .
	μ -	, μ μ .
		μ , .
	μ .	μ μ μ .

2.4 : μ μ



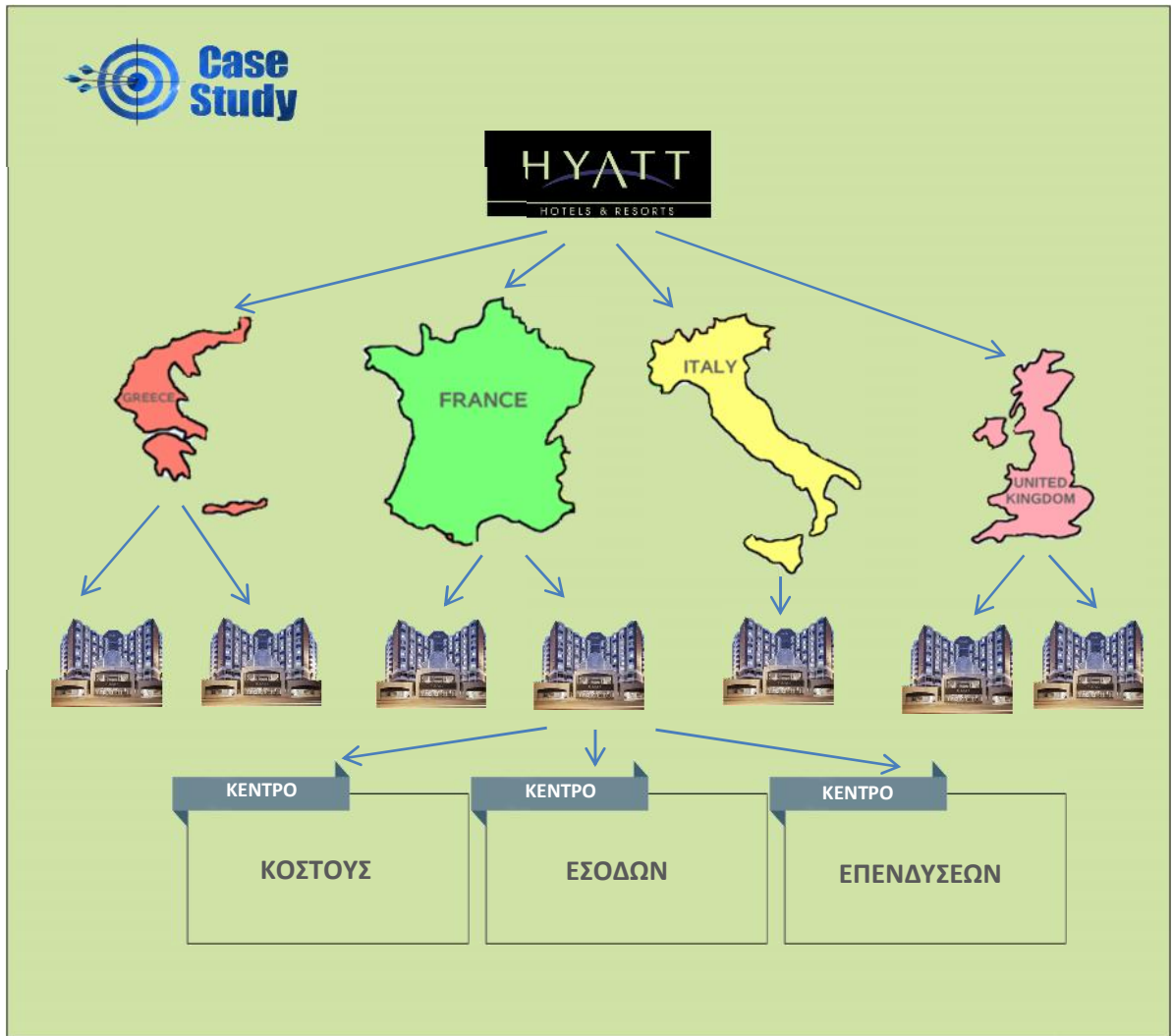
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HOTELS. μ
HYATT



3.1 :

Hyatt Hotels



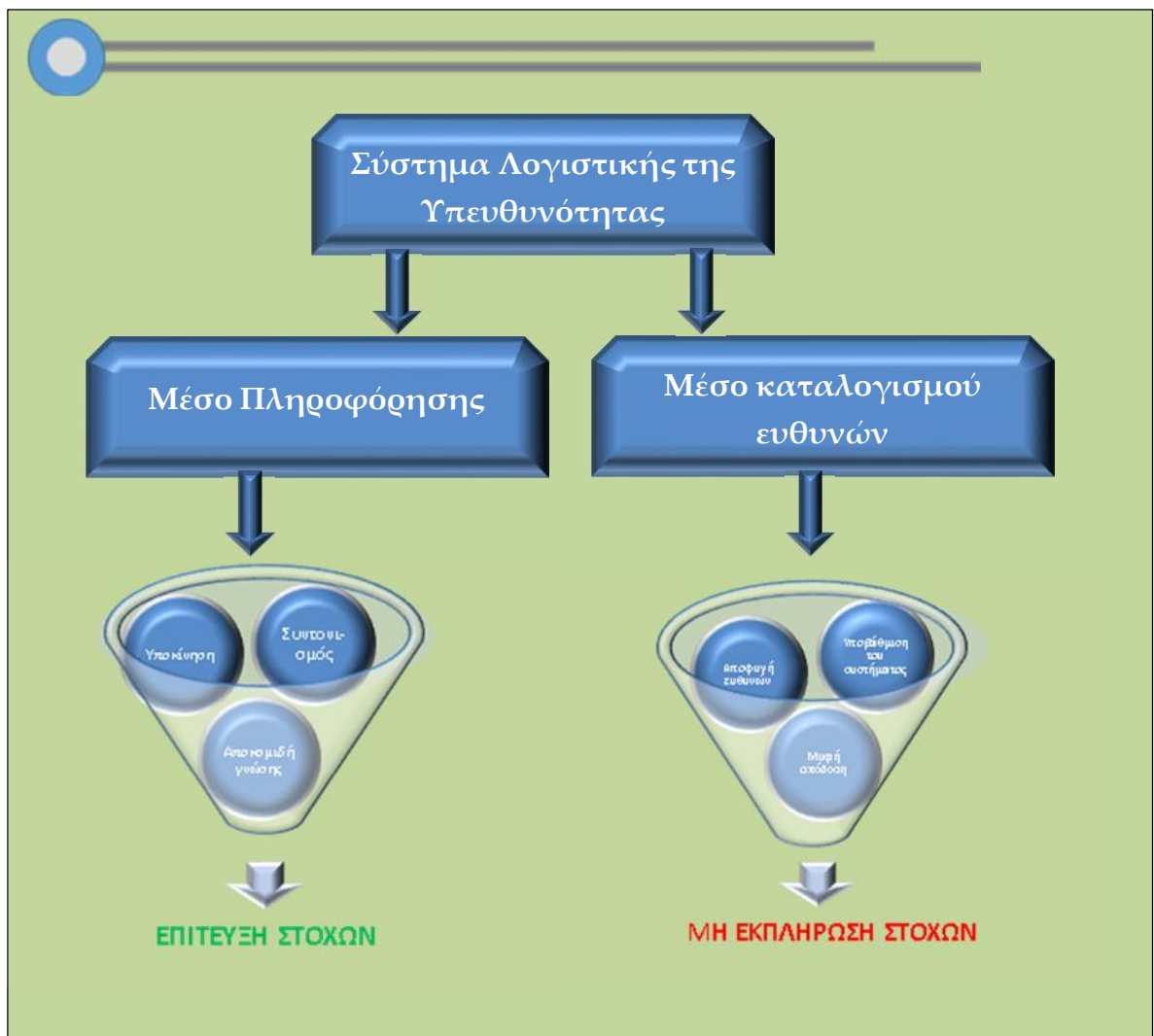
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1. **Garrison, Noree, Brewer**, (2012) “Management Accounting”, Mc–Graw Hill, Fourteen Edition, New York.
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4.9 :

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